
Information for Authorized IRS *e-file* Providers of Exempt Organization Filings

Form 990 -

Return of Organization Exempt from Income Tax

Form 990-EZ -

Return of Organization Exempt from Income Tax

Form 990-PF -

*Return of Private Foundation or Section 4947 (a)(1)
Nonexempt Charitable Trust Treated as a Private
Foundation*

Form 1120-POL -

*U.S. Income Tax Return for Certain Political
Organizations*

Form 8868 -

*Application for Extension of Time to File an Exempt
Organization Return*



Department of the Treasury
Internal Revenue Service

www.irs.gov

Publication **4206** (Rev. 2-2005)
Catalog Number 36962D

Tax Year 2004

INTERNAL REVENUE SERVICE MISSION STATEMENT

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

Table of Contents

PART I - INTRODUCTION.....	5
Modernized e-File Overview.....	5
Publications for Exempt Organization Returns	6
Request for Publication	7
Communications.....	7
Application To Participate in the IRS <i>e-file</i> Program.....	9
Part II – Processing Year 2005 Information	11
Processing Year 2005 Highlights	11
Return Due Date Charts for TY 2003/2004 Exempt Organizations	12
Electronic Filing Exclusions	13
Part III - Rules and Requirements For Exempt Organization <i>e-file</i> Providers.....	15
General.....	15
Safeguarding of Modernized e-File from Fraud and Abuse.....	15
Returns Filed Through Modernized e-File	16
Submitting a Timely Filed Electronic Return.....	16
Disclosure of Return Information	17
Preparer Penalties.....	17
Suspensions.....	18
Advertising Standards	18
Paperwork Reduction Act Notice.....	18
Part IV - Procedures For Electronic Return Originators of Exempt Organization MeF Returns	19
Safeguarding Modernized e-File from Fraud and Abuse	19
Be Careful With Addresses	20
Foreign Address	20
Address Changes.....	20
Name Controls	21
Refund Returns	21
Direct Deposit of Refunds.....	21
Balance Due Returns	21
Electronic Funds Withdrawal	22
Credit Card Payments	22
Electronic Federal Tax Payment System (EFTPS).....	23
Pay by Check	23
Attachments	23
Signing an Electronic Return	24
Signature Alternatives for Modernized e-File.....	25
Avoiding Refund Delays	26
Submitting the Electronic Return to the IRS	26
Record Keeping and Documentation Requirements	27
Providing Information to the Exempt Organization	27
Acknowledgements of Transmitted Return Data	28
Resubmission of Rejected Returns	28
Part V - Procedures For Transmitters of Exempt Organization MeF Returns.....	29

Transmitter Requirements	29
Additional Transmitters Responsibilities for On-Line Providers	30
Electronic Postmark	31
Part VI - Procedures For Other Authorized IRS <i>e-file</i> Providers	33
Intermediate Service Providers	33
Software Developers	34
EXHIBITS	37
Exhibit 1 - Name Controls.....	37
Exhibit 2 - Accepted Forms and Schedules for Exempt Organizations	39
Exhibit 3 - Forms and Attachments Listing	41
Exhibit 4 - Foreign Country Codes	47
EXHIBIT 5 - Standard Street Address Abbreviations	51
EXHIBIT 6 - Valid ZIP Codes	55
Standard Postal Service State Abbreviations and ZIP Codes.....	55
Standard Postal Service State Abbreviations and ZIP Codes for U.S. Possessions	56
APO/FPO City/State/ZIP Codes for Military Overseas Addresses	56
EXHIBIT 7 - Business Rules.....	57
990 BUSINESS RULES FOR TAX YEAR 2004.....	57
990-EZ BUSINESS RULES FOR TAX YEAR 2004.....	68
990-PF BUSINESS RULES FOR TAX YEAR 2004.....	79
1120-POL BUSINESS RULES FOR TAX YEAR 2004	89
8868 BUSINESS RULES FOR TAX YEAR 2004.....	95

PART I - INTRODUCTION

Modernized e-File Overview

In February of 2004, the Internal Revenue Service (IRS) implemented a new electronic filing program for filing exempt organization returns and extensions using the new Modernized e-File (MeF) system. MeF uses a new architecture which offers a more efficient and scalable *e-file* system.

Modernized e-File includes several new features which are different from other *e-file* programs. Check with your software developer to ensure these features are available.

- The MeF system allows Transmitters to send transmissions to the IRS at any time. The MeF system validates the transmission file and creates an acknowledgement file immediately. During the first year of processing MeF returns, many acknowledgements were returned in 2-3 minutes or less, depending on the size of the transmission file.
- Nearly all of the forms that can be attached to Forms 990, 990-EZ, 990-PF, and 1120-POL are included in MeF. As IRS adds new forms that can be filed with exempt organization returns, they will be added to the MeF system.
- MeF is completely paperless. Electronic Return Originators (EROs) can sign the return using a Practitioner PIN or have the option to scan Form 8453-EO and transmit to IRS electronically with the tax return. IRS MeF will not accept paper copies of Form 8453-EO.
- IRS will eventually maintain three years of MeF programs, allowing prior year returns to be filed beginning in Processing Year 2005.
- Rejects are now referred to as “Business Rules” and have been restated to be specific in defining the location of the error. Additionally, the error is stated in plain English.

MeF has eliminated the need for exempt organizations to submit duplicate copies of Form 5471---*Information Return of US Persons With Respect To Certain Foreign Corporations* to the Philadelphia Submission Processing Center (PSPC), when the form is filed electronically attached to the Forms 990/990-EZ/990-PF.

Publications for Exempt Organization Returns

This edition of Pub 4206, *Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Exempt Organization Filings*, replaces the previous edition for Tax Year 2003. This edition adds rules and responsibilities that apply to Authorized IRS e-file Providers filing exempt organization returns and related forms and schedules, including extensions. Last year, rules and responsibilities for Authorized IRS e-file Providers filing exempt organization returns were included in Publication 1345. Publication 1345 has been revised and now includes rules and procedures for Authorized e-file Providers filing individual returns only.

This publication is designed to provide specific requirements and procedures for electronic filing through the Modernized e-File (MeF) system for Form 990, Return of Organization Exempt From Income Tax, Form 990-EZ, Return of Organization Exempt From Income Tax, Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation, Form 1120-POL, U.S. Income Tax Return For Certain Political Organizations, and Form 8868, Application for Extension of Time to File an Exempt Organization Return.

This publication should be used in conjunction with the following corresponding publications:

- Publication 3112, *IRS e-file Application and Participation* contains standardized information about the roles and responsibilities of IRS e-file providers, i.e. software developers, transmitters and electronic return originators for all e-file programs. All IRS *e-file* publications are available on the IRS web site. Any specific information regarding Forms 990/990-EZ/990-PF/1120-POL/ 8868 can be found in this publication.
- Publication 4164, *Modernized e-File Guide for Software Developers and Transmitters for Tax Year 2004* - contains the communication procedures, transmission formats, and validation procedures to be used by software developers and transmitters to develop software for filing electronic Forms 990/990-EZ/990-PF/1120-POL/ 8868.
- Publication 4205, *Modernized e-File Test Package for Exempt Organization Filings* - contains the instructions and test case scenarios for software developers and transmitters to use for Assurance Testing (ATS) of Forms 990/990-EZ/990-PF/1120-POL/8868.

Request for Publication

This Publication and its updates are available at IRS.gov using this link:

<http://www.irs.gov/charities/article/0,,id=105955,00.html>

Or take the following steps on the IRS.gov website:

- Click on the e-File logo
- Click on IRS e-File for Business
- Click on IRS e-File for Business – Software Developers & Transmitters
- Click on Form 990
- Go to Publications; select the publication you need.

Communications

IRS has worked in partnership with many MeF stakeholders to develop the information contained within this publication. Your continued cooperation is requested. If you have any questions, suggestions or comments regarding this publication, or are aware of any errors (typographical, technical or usage), please let us know by e-mail at: TEGE-EO-efile@irs.gov or write to:

Donna Hockensmith
Internal Revenue Service
Exempt Organizations (SE:T:EO:EI)
1111 Constitution Avenue, NW, PE (3 A 2)
Washington, DC 20224

The following list of communication vehicles will be used to distribute information and updates to MeF stakeholders:

- **e-mail** - The Exempt Organization Team maintains an e-mail distribution list of current and prospective partners. On an as needed basis, updates and other communications are distributed to the group. To have your e-mail address added to the group, please send an e-mail with your name, company name, and any other relevant contact information, including your role (Electronic Return Originator (ERO), Software Developer or Transmitter) to: TEGE-EO-efile@irs.gov.
- **Quick Alerts** is a FREE web based mass messaging system created for Authorized IRS *e-file* Providers, which include Software Developers, Transmitters, and Electronic Return Originators. Software Developers and Transmitters use their ETIN. EROs use their 6 digit EFIN. If you have received both an ETIN and an EFIN, then you should use your ETIN. The

Quick Alerts messaging system uses a "push technology" program that can instantly disseminate messages to thousands of subscribers via pre-selected vehicle of choice(s): cell phone, e-mail, fax, telephone. After subscribing, EROs can receive communications 24 hours a day - 7 days a week, regarding processing delays, IRS *e-file* program updates, early notification of upcoming seminars and conferences. New subscribers may sign up at: www.Envoyprofiles.com/quickalerts or through the links provided on the "Tax Professionals" page at: www.irs.gov.

- **The Ogden e-Help Desk** has been designated to provide assistance for MeF software testing and live processing. Software developers, transmitters and electronic return originators may call the Ogden e-Help Desk at 1-866-255-0654 (Prompt 125).
- **IRS Website**—A link for helpful web pages can be found by going through the www.irs.gov home page. Click on the *e-file* logo for information about *e-file* options for business partners including a list of approved *e-file* business products.
- **Additional Contacts:**

Topic	Services Offered	Number
Application	<p>IRS e-file Application (irs.gov) To obtain additional information regarding the e-services Registration and IRS <i>e-file</i> Application process go to:</p> <p>http://www.irs.gov/taxpros/article/0,,id=109646,00.html</p> <p>Paper Application (Form 8633)</p> <p>Obtain answers to questions regarding the IRS <i>e-file</i> Application process or about the status of an application</p>	<p>1-866-255-0654</p> <p>Outside US & US Territories 512-416-7750</p>
Electronic Funds Withdrawal (Direct Debit) Deposits	Providers may check the status of payments and the status of cancelled warehoused (deferred) payments	1-888-353-4537
Forms by Fax	Request forms through IRS faxback system (Available 24 hours a day) (You must have the catalog five-digit number from tax package or catalog)	703-368-9694
Publications & Tax Forms	Order IRS publications and tax forms by phone	1-800-829-3676
e-Help	Obtain assistance with electronic business	1-866-255-0654

tax filing by calling the e-Help Desk

Tax Help	Request IRS Tax Assistance Business Taxpayers	1-800-829-4933
TeleTax (Recorded Tax Information)	Listen to Automated tax help see topic numbers in tax package	1-800-829-4477
Fraud	Report suspicious activity in the IRS e-File Program by calling the 1-800 number or e-mailing to HQ-QRF@ci.irs.gov ;	1-800-829-0433

Application To Participate in the IRS *e-file* Program

In order to begin e-filing tax returns, you must apply and be accepted as an Authorized IRS *e-file* Provider. For more information on the application process refer to Publication 3112, IRS *e-file* Application and Participation. This publication contains all the information needed to apply. The quickest way to apply is to use the IRS *e-file* Application On-Line. For more information go to the link below:

<http://www.irs.gov/efile/article/0,,id=131140,00.html>

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Part II – Processing Year 2005 Information

Processing Year 2005 Highlights

- Organizations filing electronically will no longer receive paper forms and publications by mail.
- IRS is scheduled to begin accepting Tax Year (TY) 2004 exempt organizations returns on January 10, 2005.
- MeF will accept calendar year (CY) and fiscal year (FY) returns with tax periods ending December 31, 2003, or later. A Fiscal Year return is a return for a tax period ending in a month other than December, and is not a Short Period Return (other than an initial return) or Final Return.
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation, was added for TY 2004.
- A complete list of forms and Schedules for Tax Year 2003 and 2004 is included in Exhibit 3. This exhibit also explains the maximum number of forms that may be submitted with each return.

Return Due Date Charts for TY 2003/2004 Exempt Organizations

- ***When the return due date falls on a weekend or holiday, the return will be considered filed on time if it is received by the next business day after the weekend or holiday.***

Tax Year 2003

Tax Period Beginning & Ending Dates	Tax Period	Forms 990 and 990-EZ Due Date	Forms 990 and 990-EZ 3 Month Extension Due Date	Form 1120-POL Due Date	Form 1120-POL 6 Month Extension Due Date	Tax Year of Return
1/1/03—12/31/03	200312	05/15/04	08/15/04	3/15/04	9/15/04	2003
2/1/03—1/31/04	200401	06/15/04	09/15/04	4/15/04	10/15/04	2003
3/1/03—2/28/04	200402	07/15/04	10/15/04	5/15/04	11/15/04	2003
4/1/03—3/31/04	200403	08/15/04	11/15/04	6/15/04	12/15/04	2003
5/1/03—4/30/04	200404	09/15/04	12/15/04	7/15/04	1/15/05	2003
6/1/03—5/31/04	200405	10/15/04	01/15/05	8/15/04	2/15/05	2003
7/1/03—6/30/04	200406	11/15/04	02/15/05	9/15/04	3/15/05	2003
8/1/03—7/31/04	200407	12/15/04	03/15/05	10/15/04	4/15/05	2003
9/1/03—8/31/04	200408	01/15/05	04/15/05	11/15/04	5/15/05	2003
10/1/03—9/30/04	200409	02/15/05	05/15/05	12/15/04	6/15/05	2003
11/1/03—10/31/04	200410	03/15/05	06/15/05	1/15/05	7/15/05	2003
12/1/03—11/30/04	200411	04/15/05	07/15/05	2/15/05	8/15/05	2003

Tax Year 2004

Tax Period Beginning & Ending Dates	Tax Period	Forms 990, 990-EZ and 990-PF Due Date	Forms 990, 990-EZ and 990-PF 3 Month Extension Due Date	Form 1120-POL Due Date	Form 1120-POL 6 Month Extension Due Date	Tax Year of Return
1/1/04—12/31/04	200412	05/15/05	08/15/05	3/15/05	9/15/05	2004
2/1/04—1/31/05	200501	06/15/05	09/15/05	4/15/05	10/15/05	2004
3/1/04—2/28/05	200502	07/15/05	10/15/05	5/15/05	11/15/05	2004
4/1/04—3/31/05	200503	08/15/05	11/15/05	6/15/05	12/15/05	2004
5/1/04—4/30/05	200504	09/15/05	12/15/05	7/15/05	1/15/06	2004
6/1/04—5/31/05	200505	10/15/05	01/15/06	8/15/05	2/15/06	2004
7/1/04—6/30/05	200506	11/15/05	02/15/06	9/15/05	3/15/06	2004
8/1/04—7/31/05	200507	12/15/05	03/15/06	10/15/05	4/15/06	2004
9/1/04—8/31/05	200508	01/15/06	04/15/06	11/15/05	5/15/06	2004
10/1/04—9/30/05	200509	02/15/06	05/15/06	12/15/05	6/15/06	2004
11/1/04—10/31/05	200510	03/15/06	06/15/06	1/15/06	7/15/06	2004
12/1/04—11/30/05	200511	04/15/06	07/15/06	2/15/06	8/15/06	2004

Electronic Filing Exclusions

Filings meeting the conditions below cannot currently be electronically filed.

For Forms 990 & 990-EZ:

- Returns from organizations not recognized as exempt (application pending, etc.)
- Name change returns
- Returns showing a change in accounting period
- TY 2003 returns using a non-U.S. mailing address in the return header
- Amended returns
- Final returns
- Short period returns
- Early filed returns (filed before end of tax year)
- Returns prior to TY 2003
- Returns with non-IRS forms attached such as Form LM-2 or LM-3 (Dept. of Labor)
- Returns with non-numbered attachments/schedules for which an IRS format has not been developed such as:
 - Third party documents
 - Brochures
 - Organization charters
- Organizations such as churches and government agencies that are excluded from the filing requirement pursuant to Reg. 1.6033-2(g); **Exception:** domestic organizations excluded from filing **solely** because their gross receipts are normally less than \$25,000 may file electronically if they choose.

For Forms 990-PF:

- Returns from organizations not recognized as exempt (application for exemption pending, etc.)
- Returns with tax periods ending prior to December 2004
- Final returns
- Amended returns
- Foreign private foundations
- Name Change returns
- "Limited" Form 990-PF returns., i.e., "Limited" 990-PFs are filed by organizations that originally received advance rulings as public charities but were later determined to be private foundations
- §507(b)(1)(A) terminations
- foundations in 60-month terminations
- Organizations answering "yes" to questions 1a or 1b in Part VII-A (The questions are: "During the tax year, did the organization attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?" and "Did it spend more than \$100 during the year (either directly or indirectly) for political purposes?"

For Form 1120-POL:

- Final returns
- Short period returns
- Amended returns
- Name change returns
- Returns prior to TY 2003
- Returns with non-numbered attachments/schedules for which an IRS format has not been developed

For Form 8868:

- Extensions from organizations not recognized as exempt (application pending, etc.)
- Extensions other than the automatic extension (Part I)
- Extensions for short period returns
- Extensions for the following forms:
 - Form 990-BL
 - Form 6069
 - Form 8870
- Extensions for group returns
- Extensions for composite Forms 990-T
- Extensions for consolidated Forms 990-T

Part III - Rules and Requirements For Exempt Organization *e-file* Providers

General

All Authorized IRS *e-file* Providers must adhere to IRS *e-file* rules and requirements to continue participation in IRS *e-file*. Requirements are included in Revenue Procedure 2000-31, throughout this publication, and in other publications and notices that govern IRS *e-file* (See Publication 3112, *IRS e-file Application and Participation*). Adherence to all rules and requirements is expected of all Providers regardless of where published. Some rules and requirements are specific to the activities performed by the Provider and are included in appropriate chapters of this publication. The following list, while not all-inclusive, applies to all Authorized IRS *e-file* Providers of Exempt Organization Returns, except Software Developers that do not engage in any other IRS *e-file* activity other than software development. A Provider must:

- Maintain an acceptable cumulative error or reject rate;
- Adhere to the requirements for ensuring that returns are properly signed and when applicable, provide legible and complete declarations;
- Include the ERO's EFIN as the return EFIN for returns the ERO submits to an Intermediate Service Provider or Transmitter;
- Include the Intermediate Service Provider's EFIN in the designated Intermediate Service Provider field in the electronic return record;
- Submit an electronic return to the IRS with information that is identical to the information provided to the organization on the copy of the return and when applicable, the paper declaration;

Safeguarding of Modernized e-File from Fraud and Abuse

Safeguarding MeF from fraud and abuse is the shared responsibility of the IRS and Authorized IRS *e-file* Providers. Authorized IRS *e-file* Providers must be diligent in recognizing and preventing fraud and abuse in IRS *e-file*. Neither the IRS nor Providers benefit when fraud or allegations of abuse tarnish the integrity and reputation of IRS MeF. Providers appoint an individual of a business as a Responsible Official who is responsible

for ensuring the firm meets IRS *e-file* rules and requirements. Providers with problems involving fraud and abuse may be suspended or expelled from the IRS *e-file* program, be assessed civil and preparer penalties or be subject to legal action.

Any time you observe or become aware of suspicious activity, report it to the IRS by calling 1-800-829-0433 (toll-free).

Returns Filed Through Modernized e-File

A “return” filed through *Modernized* e-File is a composite of electronically transmitted data. If an organization is required to file a document that requires an original signature, proposed regulations (REG-116664-01) eliminates the obligation to mail the original document to the IRS. Instead, the original document should be scanned and transmitted with the return, but the original paper documents must be retained by the originator/organization. More information on the temporary regulations can be found at this link http://www.irs.gov/irb/2004-03_IRB/ar07.html#d0e286

Submitting a Timely Filed Electronic Return

All prescribed due dates for filing of returns apply to MeF returns. All Authorized IRS *e-file* Providers must ensure that returns are promptly processed. However, a Provider that receives a return for electronic filing on or before the due date of the return must ensure that the electronic portion of the return is transmitted on or before that due date (including extensions). An electronically filed return is not considered filed until the electronic portion of the return has been acknowledged by the IRS as accepted for processing and a signature for the return has been received. If the electronic portion of a return is transmitted on or shortly before the due date and is ultimately rejected, but the Provider and the filer comply with the requirements for timely resubmission of a correct return, the return will be considered timely filed. For additional information about the filing of a return through Modernized e-File, see The Procedures for Electronic Return Originators of an Electronic Return in Part IV of this publication.

Transmitters may provide electronic postmarks to organizations if the Transmitters adhere to the requirements in Part V of this publication. The receipt of an electronic postmark will provide filers with confidence that they have filed their return timely. The date of the electronic postmark is considered the date of filing when the date of electronic postmark is on or before the prescribed due date and the return is received by the IRS after the prescribed due date for filing. All requirements for signing the return and completing a the declaration as well as resubmitting a rejected timely filed return must be adhered to for the electronic postmark to be considered the date of filing.

Disclosure of Return Information

Under §301.7216, disclosure of tax return information among Authorized IRS *e-file* Providers for the purpose of preparing a return is permissible. For example an ERO may pass on return information to an Intermediate Service Provider and/or a Transmitter for the purpose of having an electronic return formatted and transmitted to the IRS. However, if the return information is disclosed or used in any other way, an Intermediate Service Provider and/or a Transmitter may be subject to the penalties described in §301-7216 and/or the civil penalties in §6713 for unauthorized disclosure or use of return information.

Preparer Penalties

Preparer penalties may be asserted against an individual or firm meeting the definition of an income tax preparer under §7701(a)(36) and §301.7701-15. Preparer penalties that may be asserted under appropriate circumstances include, but are not limited to, those set forth in §§6694, 6695, and 6713.

Under §301.7701-15(d), Authorized IRS *e-file* Providers are not return preparers for the purpose of assessing most preparer penalties as long as their services are limited to “typing, reproduction, or other mechanical assistance in the preparation of a return or claim for refund”. If an ERO, Intermediate Service Provider, Transmitter, or the product of a Software Developer alters the return information in a nonsubstantive way, this alteration will be considered to come under the “mechanical assistance” exception described in §301.7701-15(d). A nonsubstantive change is a correction or change limited to a transposition error, misplaced entry, spelling error, or arithmetic correction.

If an ERO, Intermediate Service Provider, Transmitter, or the product of a Software Developer alters the return in a way that does not come under the “mechanical assistance” exception, the Authorized IRS *e-file* Provider may be held liable for return preparer penalties. See §301.7701-15; Rev. Rul. 85-189, 1985-2 C.B. 341 (which describes a situation where the Software Developer was determined to be a return preparer and subject to certain preparer penalties).

In addition to the above specified provisions, the IRS reserves the right to assert all appropriate preparer and nonpreparer penalties against an Authorized IRS *e-file* Provider as warranted.

Suspensions

For all rules for eligibility to reapply for participation in IRS *e-file* after being previously denied or suspended from participation in IRS *e-file* refer to the Publication 3112.

Advertising Standards

In addition to the advertising standards common to all Authorized IRS *e-file* Providers detailed in Publication 3112, IRS *e-file* Application and Participation, there are additional responsibilities for Providers e-filing exempt organization/private foundation.

Providers must not use improper or misleading advertising in relation to IRS *e-file*. Any claims by Providers concerning faster refunds by virtue of electronic filing must be consistent with the language in official IRS publications.

In using the Direct Deposit name and logo in advertisement, the Provider must use the name "Direct Deposit" with initial capital letters or all capital letters; the Provider will use the logo/graphic for Direct Deposit whenever feasible; and the Provider may change the color or size of the Direct Deposit logo/graphic when it is used in advertising pieces.

Paperwork Reduction Act Notice

The collections of information contained in this publication have been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3507) under control number 1545-1708.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, returns and return information are confidential, as required by 26 U.S.C. § 6103.

The collections of information in this publication are in Part III and IV. This information is required to implement IRS *e-file* and to enable organizations to file their returns electronically. The information will be used to ensure that organizations receive accurate and essential information regarding the filing of their electronic returns and to identify the persons involved in the filing of electronic returns. The collections of information are required to retain the benefit of participating in IRS *e-file*.

If you have comments or suggestions for making this publication simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001.

Part IV - Procedures For Electronic Return Originators of Exempt Organization MeF Returns

An ERO originates the electronic submission of returns it either prepares or collects from organizations wishing to have their returns e-filed. The ERO must always identify the paid preparer (if any) in the appropriate field of the electronic record of returns the ERO originates. EROs may either transmit returns directly to the IRS or arrange with another Provider to transmit the electronic return to the IRS. An Authorized IRS *e-file* Provider, including an ERO, may disclose return information to other Providers for the purpose of preparing a return under Section 301.7216. For example, an ERO may pass on return information to an Intermediate Service Provider or a Transmitter for the purpose of having an electronic return formatted or transmitted to the IRS.

An ERO that chooses to originate returns that it has not prepared, but only collected, becomes the return preparer of the returns when, as a result of entering the data, the ERO discovers errors that require substantive changes and then makes the changes. A nonsubstantive change is a correction limited to a transposition error, misplaced entry, spelling error, or arithmetic correction. All other changes are considered substantive and the ERO becomes the return preparer. As such, the ERO may be required to sign the return as the return preparer.

Safeguarding Modernized e-File from Fraud and Abuse

While all Authorized IRS *e-file* Providers must be on the lookout for fraud and abuse in IRS *e-file*, EROs must be particularly diligent while acting in their capacity as the first contact with taxpayers filing a return. An ERO should always seek to recognize and prevent fraud and abuse of IRS *e-file*. A potentially abusive return is a return that is not fraudulent, is required to be filed by the taxpayer, but contains inaccurate information that may lead to an understatement of a liability or the overstatement of a credit resulting in a refund to which the taxpayer may not be entitled.

Any time you observe or become aware of suspicious activity, report it to the IRS by calling 1-800-829-0433 (toll-free).

Be Careful With Addresses

EROs should inform filers that the address on the first page of the return, once processed by the IRS, will be used to update the organization's address of record. The IRS uses an organization's address-of-record for various notices that are required to be sent to an organization's "last known address" under the Internal Revenue Code and for refunds of overpayments of tax (unless otherwise specifically directed by filers, such as by Direct Deposit).

Finally, an ERO's address must never be put in fields reserved for taxpayers' addresses in the electronic return record or on Form 8453-EO. The only exceptions are if the ERO is the organization or the address of a power of attorney for the organization for the return is the same as the address of the ERO.

Foreign Address

MeF will not accept returns with a foreign address in the entity portion of Form 990-PF. However, Forms 990, 990-EZ, 1120-POL or 8868 or other forms or *any attachments* to the return may contain foreign addresses.

There will be instances in the preparation of returns, forms or attachments when the preparer is directed to enter the two characters Foreign Country Code. This code should always be the code of the Foreign Country or Foreign Sovereignty as recognized by the US State Department. For example; Scotland, Wales, and England are part of the foreign country United Kingdom. The Foreign Country Code for United Kingdom is UK. As well, the Balearic Islands are a part of Spain and should be coded as Spain, "SP". These are just a few examples. When entering foreign addresses in the return or forms, the state or republic (such as Scotland or England) can be entered with the city; "London, England" and the country as "United Kingdom" or "UK". (See Exhibit 4 for a list of the Foreign Country Codes)

Address Changes

Domestic Address

For Forms 990, 990-EZ, 990-PF and 1120-POL, MeF will accept all domestic address changes as shown by the organization in the entity portion of the return. IRS will update the organization's entity information with the change of address.

Foreign Address

Forms 990, 990-EZ, and 1120-POL, MeF will not accept changes to foreign addresses. Organizations must submit Form 8822, Change of Address, to IRS to

update or change a foreign address. Form 8822 can be downloaded through the IRS web site, www.irs.gov.

Standard Street Address Abbreviations

Exhibit 5, Standard Street Address Abbreviations, is included in this publication. The list is comprised of common abbreviations that are recognized by the U.S. Postal Service.

Valid ZIP Codes

See Exhibit 6 for a complete list of valid ZIP Codes.

Name Controls

The Name Control for organizations should be determined from the information specified on the first name line. Generally, the Name Control is derived from the first four characters of the organization name and consists of up to four alpha and/or numeric characters. See Exhibit I - Name controls for a complete list of rules for creating Name Control and examples to assist you in the preparation of the organization return.

Refund Returns

When organizations are entitled to refunds, Providers should inform filers that they have several options. An organization's refund may be applied to next year's estimated tax; received as a Direct Deposit or paper check; or be split so that a portion is applied to next year's estimated tax and the rest received as Direct Deposit or paper check.

Direct Deposit of Refunds

Direct Deposit of Refunds is not available to Exempt Organization returns.

Balance Due Returns

Organizations owing additional tax must pay the balances due by the original due date of the return or be subject to interest and penalties. An extension of time to file may be filed electronically by the original return due date, but it is an extension of time to file the return, not an extension of time to pay a balance due. Providers should inform filers of their obligations and options for paying balances due. Organizations have several choices when paying any taxes owed on their returns as well as estimated tax payments.

Electronic Funds Withdrawal

Organizations can *e-file* and, at the same time, authorize an electronic funds withdrawal. Organizations choosing this option must provide account numbers and routing transit numbers for qualified savings, checking or share draft accounts to the Authorized IRS *e-file* Provider. The IRS return instructions describe how to find and identify these numbers. This information is best obtained from official financial institution records, account cards, checks or share drafts that contain the organization's name and address. Providers should caution organizations to ensure, before they e-file, that their financial institution allows electronic funds withdrawal requests from the designated account. Payments cannot be authorized for this purpose from some credit union share accounts.

Organizations can schedule the payment for withdrawal on a future date. Scheduled payments must be effective on or before the return due date. For example, the Provider may transmit a return in February and the organization can specify that the withdrawal be made on any day on or before the return due date. The organization does not have to remember to do anything at a later date. For returns transmitted after the due date, the payment date must be the same as the date the return is transmitted. Electronic Funds Withdrawal payments must be authorized at the time the balance due return or form is e-filed.

Payments can be made by electronic funds withdrawal for the following:

- Form 990-PF
- Form 1120-POL
- Form 8868

Providers should be careful to ensure that all the information needed for the electronic funds withdrawal request is included with the return. Organizations must provide all of the following:

- Routing transit number (RTN);
- Account number;
- Type of account (checking or savings);
- Date of scheduled electronic funds withdrawal; and
- Amount to be withdrawn.

If organizations do not provide all of the required information, Providers must contact the organization. If the Provider is unsuccessful in obtaining the electronic funds withdrawal information but the returns are otherwise complete, the Provider should proceed with the origination of the electronic return data to the IRS. The Provider must notify the organization in writing that other arrangements must be made to pay the balance due.

Credit Card Payments

The IRS announced a policy decision in 2002 which allows business e-filers to pay their balance due by credit card. This is a unique opportunity for the tax preparation software

industry to incorporate a credit card tax payment option in the exempt organization returns software. If you are interested in paying with a credit card, please contact your software developer regarding development of this feature. The credit card payment feature is available only as a part of the 990-PF and 1120-POL software.

Electronic Federal Tax Payment System (EFTPS)

Organizations can pay balances due and estimated taxes year round using the Electronic Federal Tax Payment System (EFTPS). Organizations enroll in EFTPS-On-Line via an official government site on the Internet, using a user-friendly Web interface. After enrollment, organizations receive a confirmation package by mail with instructions. For added security, a unique Personal Identification Number (PIN) is mailed separately to the organization. To make payments On-Line, organization will need the PIN an Internet password. Organizations can refer to the confirmation package for instructions on obtaining an Internet password. For more information on electronic deposit options, visit www.irs.gov/efile and click on "Electronic Federal Tax Payment System".

Pay by Check

Organizations may pay the balance due by mailing a check. Payments do not have to be mailed at the same time an electronic return is transmitted. For example, the return may be transmitted in January and the organization may mail the payment and voucher at any time on or before the return due date.

Attachments

MeF allows for two types of attachments:

- Attachments created with MeF software, and submitted as XML documents.
- Binary attachments (scanned documents that cannot be created with MeF software).

Approved tax preparation software should provide the necessary instructions for creating and submitting all required attachments. IRS prepared the list of Forms and Attachments in Exhibit 2 to assist you in the preparation of electronic returns. The list includes items from the following sources:

- Required by the return. Example – a line on the form states "attach itemized schedule"
- Required by the form instructions. Example – instructions state "attach a statement to line XX..."

Approved MeF tax preparation software should provide the necessary instructions for creating and submitting these attachments. In addition, approved software should provide guidance for creating other attachments that are required by IRS Publications, Code, and/or Regulations.

MeF software may also provide Preparers the capability to scan or export documents in PDF format (i.e. Appraiser Statements, Meeting Notes, and Signature Documents) and submit them as binary attachments. ***Only attachments that cannot be input into the MeF attachment software can be submitted as binary attachments.*** Preparers will create PDF documents (scan or export) and submit them as electronic files attached to the MeF return. Check with your Software Provider to see if your software will support binary attachments.

Signing an Electronic Return

As with any exempt organization return submitted to the IRS on paper, an electronic return must be signed by an officer or trustee of the organization and also by the paid preparer, if applicable. The officer or trustee of the organization must be responsible for signing the exempt organization return following the procedures outlined in Regulation 6062.

Exempt Organization - For all signature options, the officer or trustee must sign and date the "Declaration of Taxpayer" to authorize the origination of the electronic submission of the return to the IRS prior to the transmission of the return to IRS. The Declaration of Taxpayer includes the filer's declaration under penalties of perjury that the return is true, correct and complete, as well as the taxpayers Consent to Disclosure. The Consent to Disclosure authorizes the IRS to disclose information to the filer's Authorized IRS *e-file* Providers. Intermediate Service Providers, Transmitters and EROs are authorized by organizations to receive from IRS acknowledgement of receipt or reason for rejection of the electronic return.

If the electronic return data on an exempt organization return is changed after the organization signed the Declaration of Taxpayer, the organization must sign a new declaration if the amounts differ by more than \$100 to "Gross Receipts".

ERO - The ERO must sign and complete the requested information in the "Declaration of Electronic Return Originator (ERO) and Paid Preparer section after thoroughly reading the declaration. An ERO may authorize members of its firm or designated employees to sign for the ERO, but the ERO is still responsible for all electronically filed returns originated by its firm. EROs do not have to disclose their EIN or SSN on the copies they supply to organizations.

Paid Preparer - If the return was prepared for a fee, the paid preparer must also sign the jurat. If the paid preparer is also the ERO, the preparer may check the "Also the Paid

Preparer” box and not complete the “Paid Preparer’s Use Only” section. Paid Preparers do not have to disclose their SSNs or EINs on the copies they supply to organizations.

Signature Alternatives for Modernized e-File

Modernized e-File provides two alternative signature options for signing exempt organization returns and extensions. Most software will provide the ERO with both signature options.

Practitioner PIN Option

The Practitioner PIN option can only be used if the organization uses an ERO. This signature option allows the authorized officer or trustee acting as the “taxpayer” and the ERO to select a Personal Identification Number (PIN), which they will use to sign their electronic return. The Practitioner PIN method consists of two PINs—one for the filer and one for the ERO. The filer’s PIN must be 5 numeric characters and cannot contain all zeros. The ERO’s PIN is an 11 position PIN. The first 6 positions of the Practitioner PIN will be made up of the EFIN of the ERO and the next 5 positions will be made up of 5 numeric characters that the ERO will select.

In some instances, exempt organization officers or trustees may wish to sign electronically, but are unable to enter their PIN directly in the electronic return. Organizations may authorize the ERO to enter their PINs in the electronic return record. Practitioner PIN is the only option viable for signing extensions.

The organizations and EROs must complete Form 8879-EO to select a PIN for signing exempt organization returns and/or extensions.

EROs should confirm the identity of the officer or trustee when completing Form 8879-EO prior to transmitting returns to IRS. EROs participating in the Practitioner PIN method must retain Forms 8879-EO for three years from the return due date or IRS Received Date, whichever is later.

Note: **Do Not Mail** Form 8879-EO to IRS.

Scanned Form 8453-EO Option

If this option is chosen, the ERO or the exempt organization must ensure that the software they are using allows for binary attachments. (See section titled Attachments in this document). The Forms 8453-EO will be completed and signed by all required parties and then scanned into a PDF document and inserted into the electronic return as a binary attachment. The binary attachment must be named “8453 Signature Document”. The software you use will provide instructions for including the scanned document with your electronic tax return.

Note: The scanned Form 8453-EO is the only option available for On-Line filing. **Do Not Mail** Form 8453-EO to IRS

Avoiding Refund Delays

EROs should advise organizations filing Forms 990-PF or 1120-POL that they can avoid refund delays by having all of their taxes and obligations paid, providing current and correct information to the ERO, ensuring that all bank account information is up-to-date and carefully checking their return information before signing the return.

EROs can do a number of things for clients and customers to avoid rejects and refund delays. Here are some suggestions:

- Exercise care in the entry of return data into return preparation software and carefully check the return information before signing the return;
- Avoid organizations that insist on claiming dubious items on tax returns or present altered or suspicious documents;
- Ask organizations if there were problems with last year's return; if so, see if the conditions that caused the problems have been corrected or can be avoided this year; and
- Keep track of client issues that result in refund delays and analyze for common problems; counsel organizations on ways to address these problems.

Submitting the Electronic Return to the IRS

An ERO must originate the electronic submission of a return as soon as possible after it is signed.

An ERO must ensure that stockpiling of returns does not occur at its offices. Stockpiling refers to either collecting returns from exempt organizations or from another Authorized IRS *e-file* Provider prior to official acceptance in IRS *e-file*. Or, after official acceptance to participate in IRS *e-file*, stockpiling refers to waiting more than three calendar days to submit the return to the IRS once the ERO has all necessary information for origination. Returns that are held prior to the date that electronic returns may be transmitted to the IRS are not considered stockpiled. EROs must advise exempt organizations that returns will not be transmitted to the IRS until electronic returns may be transmitted.

Record Keeping and Documentation Requirements

EROs must retain the information listed below until the end of the calendar year in which the return was filed. An ERO may retain the required records at the business address of the Responsible Official during any period of time the office is closed. The ERO must make the records available to the IRS upon request.

- A copy of signed IRS *e-file* consent to disclosure forms for taxpayers who signed using an electronic signature;
- A complete copy of the electronic portion of the return that can be readily and accurately converted into an electronic transmission that the IRS can process; and
- The acknowledgement file for IRS accepted returns.

Forms 8878-EO, must be available to the IRS in the same manner described above, for three years from the due date of the return or IRS received date, whichever is later.

EROs may electronically image and store all paper records they are required to retain for IRS *e-file*. This includes signed jurats as well as any supporting documents not included in the electronic record and all signature documents. The storage system must satisfy the requirements of Revenue Procedure 97-22, *Retention of Books and Records*. In brief, the electronic storage system must ensure an accurate and complete transfer of the hard copy to the electronic storage media. All records must be able to be reproduced with a high degree of legibility and readability (including signatures) when displayed on a video terminal and when reproduced in hard copy.

Providing Information to the Exempt Organization

The ERO must provide a complete copy of the return to the exempt organization. However, the copy need not contain the taxpayer identification number of the paid preparer. A complete copy of an organization's return includes jurats, as well as the electronic portion of the return. The electronic portion of the return can be contained on a replica of an official form or on an unofficial form. However, on an unofficial form, data entries must be referenced to the line numbers or descriptions on an official form. If the organization provided a completed paper return for electronic filing and the information on the electronic portion of the return is identical to the information provided by the organization, a printout of the electronic portion of the return does not have to be provided to the organization. The ERO should advise the organization to retain a complete copy of the return and any supporting material. The ERO should also advise the organization that an amended return, if needed, must be filed as a paper return and mailed to the Internal Revenue Service Center, Ogden, UT 84201.

Acknowledgements of Transmitted Return Data

The IRS electronically acknowledges the receipt of all transmissions and returns. Each return in a transmission is either accepted or rejected for specific reasons. Returns which meet the processing criteria are considered "filed" as soon as the return is accepted. Rejected returns that fail to meet processing criteria are considered "not filed." The acknowledgement identifies the source of the reject and uses business rules to explain the problem. A business rule will explain why the transmission or return rejected (See Exhibit 7, Business Rules). Notification of changes to business rules will be sent out via the "Quick Alerts" Communication System).

If the ERO makes changes to the electronic return after Form 8453-EO has been signed by the organization (whether it was before transmitting or if the return was rejected after transmission), returns can be corrected and transmitted without new signatures or authorizations if changes are not more than \$100 to "Gross Receipts." If the changes are more than the amounts listed, the organization is required to sign a new 8453-EO and must be given a copy of the applicable document (either paper or electronic).

The ERO must, at the request of the organization, provide the Return ID Number and the date the electronic return was accepted by the IRS. The ERO must also, if requested, supply the electronic postmark, if the Transmitter provided one for the return.

Resubmission of Rejected Returns

If the Service rejects an exempt organization return for processing and the reason for the rejection cannot be corrected and the return retransmitted, the ERO must take reasonable steps to inform the organization of the rejection within 24 hours. When the ERO advises the organization that the return has not been filed, the ERO must provide the organization with the Business Rule explanation (See Exhibit 7).

- If the exempt organization return can be corrected and retransmitted, the electronic return must be refilled by the later of the due date of the return or five (5) calendar days after the date the Service gives notification the return is rejected.
- If the electronic return cannot be accepted for processing, the organization must file a paper return. In order to be filed timely, the paper return must be filed by the later of the due date of the return or ten (10) calendar days after the date the IRS gives notification the return is rejected. The paper return should include an explanation of why the return is being filed after the due date and include a copy of the reject notification.
- No paper extension will be accepted after the due date of the return for which the extension was requested.

Part V - Procedures For Transmitters of Exempt Organization MeF Returns

Transmitter Requirements

A Provider participating in MeF as a Transmitter must fulfill the requirements below.

- Transmit all electronic portions of returns to the appropriate IRS center within three calendar days of receipt;
- Retrieve the acknowledgement file within two work days of transmission;
- Match the acknowledgement file to the original transmission file and send the acknowledgement file for all rejected and accepted returns, to the ERO or Intermediate Service Provider within two work days of retrieving the acknowledgement file;
- Retain an acknowledgement file received from the IRS until the end of the calendar year in which the electronic return was filed;
- Immediately contact the IRS at its e-Help toll-free number 1-866-255-0654 (Prompt 125) for further instructions if an acknowledgement of acceptance for processing has not been received within 24 hours of transmission or if an acknowledgement for a return that was not transmitted in the designated transmission is received;
- Promptly correct any transmission error that causes an electronic transmission to be rejected;
- Contact the IRS at its e-Help toll-free number 1-866-255-0654 (Prompt 125) for assistance if the electronic portion of the return has been rejected after three transmission attempts;
- Ensure the security of all transmitted data;
- Ensure against the unauthorized use of its EFIN or ETIN. A Transmitter must not transfer its EFIN or ETIN by sale, merger, loan, gift, or otherwise to another entity; and,
- Use only software that does not have an IRS assigned production password built into the software.

Additional Transmitters Responsibilities for On-Line Providers

On-Line Filing is a method of electronic filing through a personal computer. The exempt organization submits the electronic return from a personal computer to an authorized On-Line Provider. An Intermediate Service Provider may be involved to assist in processing tax return information between the organization and the On-line Provider.

Publication 4164, *Modernized e-File Guide for Software Developers and Transmitters*, outlines requirements for all transmitters in the IRS *e-file* program. In addition to those requirements, a Transmitter participating in On-Line Filing has some additional responsibilities. When participating in On-Line Filing, the On-Line Provider must:

- Ensure that it uses an EFIN or ETIN obtained for On-Line Filing;
- Ensure that Intermediate Service Provider's EFIN is included in the electronic return data, when applicable;
- Transmit On-Line returns and returns filed using an ERO in separate batches.
- Notify the of the exempt organization of the status of a return by:
 - sending an electronic transmission to the exempt organization or Intermediate Service Provider, when applicable, within two work days of retrieving the acknowledgement file from the IRS, or;
 - by mailing a written notification to the exempt organization within one work day of retrieving the acknowledgement file;
- Provide the Internet Protocol (IP) information. The information consists of the IP Address, IP Date, IP Time and IP time zone.
- Only enter into agreements with companies to allow access to On-Line Filing if the company correctly captures the IP Address of the computer submitting the return and the date, time, time zone of the computer receiving it.
- Include the Originator Type, "On-Line Filer", in the Return Header.
- The Transmitter must notify the organization of the following:

Accepted Returns

- Date the transmission was accepted

Rejected Returns

- That the IRS rejected the electronic portion of the organization's return;
- Date the return was rejected;

- The Business Rule explaining why the return was resulting in the Reject condition;
- What steps the organization needs to take to correct the errors that caused the reject; and
- That if the organization chooses not to have the electronic portion of the return corrected and transmitted to the IRS, or, if the electronic portion of the return cannot be accepted for processing by the IRS, the organization must file a paper return. In order to be filed timely, the paper return must be filed by the later of the due date of the return or ten (10) calendar days after the date the IRS gives notification that the electronic portion of the return is rejected or that it cannot be accepted for processing. The paper return should include an explanation of why the return is being filed after the due date.

Electronic Postmark

A Transmitter may provide an electronic postmark to exempt organizations that file exempt organization returns and extensions of time to file exempt organization returns, through an ERO or through On-Line Filing. The Transmitter creates the electronic postmark bearing the date and time (in the Transmitter's time zone) that the return is received at the Transmitter's host computer. The organization must adjust the electronic postmark to the time zone where the ERO is located or where the organization resides in the case of On-Line Filing to determine the postmark's actual time. For example, if the Transmitter provides an electronic postmark with a time in the Pacific Time Zone but the organization is located in the Eastern Time Zone, the organization must add three hours to the postmark time to determine the actual postmark time (Eastern Time Zone).

If the electronic postmark is on or before the prescribed deadline for filing but the return is received by the IRS after the prescribed deadline for filing, the return will be treated as filed on the electronic postmark's date. In order for a return to be treated as filed on the electronic postmark's date, all requirements for signing the return and completing a paper declaration must be met. If the electronic postmark is after the prescribed deadline for filing, the IRS actual receipt date, not the date of the electronic postmark will be the filing date. If a return is rejected, a corrected return must be filed in accordance with the rules for timely filing corrected returns after rejection of an electronic return.

A Transmitter is authorized to provide an electronic postmark if the Transmitter:

- Creates an electronic postmark bearing the date and time (in the Transmitter's time zone) the return was received by the Transmitter's host system;
- Provides the electronic postmark to the organization or the ERO no later than when the acknowledgement is made available to the organization in a format that precludes alteration and manipulation of the electronic postmark information;

- Provides the same electronic postmark data to the IRS in the electronic record of the return;
- Provides organizations with an explanation of the electronic postmark and when the IRS treats the electronic postmark as the filing date;
- Refrains from using terms that currently have specific meaning in the postal industry such as “certified” or “registered” and similar terms, and from using “Internal Revenue Service”, “IRS” or “Federal” as a definer of the electronic postmark when discussing the electronic postmark, including in all advertising, product packaging, articles, press releases, and other presentations;
- Retains a record of each electronic postmark until the end of the calendar year and provides the record to the IRS upon request;
- Transmits all exempt organization returns and extensions of time to file that received an electronic postmark to the IRS within two days of receipt from the ERO or from the organization in the case of On-Line Filing; and
- Retains the original electronic postmark of the rejected return for a corrected return that is received by the Transmitter through the last date for retransmitting rejected returns and creates a new postmark for all returns, including corrected returns received after the last date for retransmitting returns. All corrected returns retaining an electronic postmark of a date through the prescribed last day of filing must be transmitted to the IRS within two days of the date the return was received by the Transmitter, or the twenty second day of the respective month of the prescribed due date, whichever is earlier.

Part VI - Procedures For Other Authorized IRS *e-file* Providers

In addition to Electronic Return Originators and Transmitters previously discussed, there are other activities performed by Authorized IRS *e-file* Providers, including intermediate service and software development.

Intermediate Service Providers

An Intermediate Service Provider receives return information from an ERO (or from an organization filing electronically using a personal computer, modem, and commercial tax preparation software), processes the return information, and either forwards the information to a Transmitter or sends the information back to the ERO or organization (for On-Line Filing).

An Authorized IRS *e-file* Provider participating as an Intermediate Service Provider must meet the following responsibilities to participate in IRS *e-file*. The Intermediate Service Provider must:

- Deliver all electronic returns to a Transmitter or the ERO who gave the electronic returns to the Intermediate Service Provider within three calendar days of receipt;
- Retrieve the acknowledgement file from the Transmitter within one calendar day of receipt by the Transmitter and send the acknowledgement file to the ERO (whether related or not) within one work day of retrieving it;
- Retain each acknowledgement file received from a Transmitter until the end of the calendar year in which the electronic return was filed;
- Send any return and jurats needing changes as described in Part IV back to the ERO for correction.

Additional Requirements for Participants in On-Line Filing

When a return is filed using On-Line Filing, the Intermediate Service Provider processes information for an exempt organization so that a Transmitter can send the electronic return(s) to the IRS. In so doing, the Intermediate Service Provider must:

- Ensure that it uses an EFIN obtained for Online Filing;
- Ensure that its Online Filing EFIN is included in the electronic return data, when applicable;

- Assign a Declaration Control Number (DCN) to the electronic portion of each return received from an organization;
- Send the transmission to the Transmitter within 24 hours of the receipt of the return from the exempt organization;
- Ensure that no more than five tax returns are filed electronically by one software package or from one e-mail address;
- Ensure that software used by the organization does not have a IRS-assigned production password built into the software; and
- Immediately forward to the exempt organization information received from the Transmitter as required for Online Filing. For example, a Transmitter receives information from the IRS regarding the status of the electronic portion of an organization's return. See Part V, Additional Transmitter's Responsibilities for Participants in Online Filing.

Software Developers

A Software Developer develops software for the purposes of formatting electronic return information according to IRS *e-file* specifications and/or transmitting electronic return information directly to the IRS. IRS *e-file* specifications may be found in Publication 4164, *Modernized e-File Guide for Software Developers and Transmitters*. Software Developers must pass Assurance Testing as prescribed in Publication 4205, *Modernized e-File Test Package for Exempt Organization Filings*. A Software Developer must:

- Promptly correct any software error which causes the electronic portion of a return to be rejected and then promptly distribute that correction;
- Ensure that any software package that will be used to transmit electronic portions of returns from multiple Authorized IRS *e-file* Providers has the capability of combining returns from these Providers into one IRS transmission file.
- Ensure that an IRS assigned production password is not incorporated into its software;
- Provide a copy of the software and accompanying documentation (a demonstration package is sufficient) to the IRS, if requested, upon successful completion of the communication testing;
- Ensure that its software contains appropriate language and version indicators for Consent To Disclose and Jurat statements;
- Ensure software contains IRS *e-file* Signature Authorization; and

- Ensure its software allows for input of different addresses on appropriate forms and schedules.

In addition, a Software Developer that participates in On-Line Filing must also:

- Ensure that its software contains Form 8453-EO in a format that can be printed
- Ensure the Internet Protocol (IP) statement is present.

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EXHIBITS

Exhibit 1 - Name Controls

The following Name Control rules and examples are provided to assist you in the preparation of the exempt organization return/extension.

If after reading this section you still cannot determine your business name control you may contact the e-Help Desk at 1-(866) 255-0654.

Name Control General Information:

- The Name Control consists of up to four alpha and/or numeric characters.
- The Name Control should be determined from the information specified on the first name line. Generally, the Name Control is derived from the first four characters of the organization's legal name.
- The ampersand (&) and hyphen (-) are the only special characters allowed in the Name Control.
- The Name Control can have less, but no more than four characters. Blanks may be present only at the end of the Name Control.
- Note: Do not include "dba" as part of the Name Control. The initials stand for "doing business as".

Name Control Valid Characters:

- Numeric (0- 9)
- Alpha (A-Z)
- Hyphen (-),
- Ampersand (&)

Name Control Special Rule:

- If an invalid character is used in the name line, drop the special character from the organization's name. Example: 4U.com. The Name Control should be "4UCO".

Examples:

Name Control Underlined	Name Control	Rule
<u>Sumac</u> Field Plow Inc.	SUMA	Derive the Name Control from the first four significant characters of the organization's name.
<u>11th</u> Street Inc.	11 TH	
<u>P & P</u> Company	P&PC	
<u>Y-Z</u> Drive Co	Y-ZD	
<u>ZZZ</u> Club	ZZZC	

<u>Palm</u> Catalpa Ltd. <u>Fir</u> Homeowners Assn.	PALM FIRH	
The <u>Willow</u> Co. <u>The</u> Hawthorn	WILL THEH	When determining an organization name control, omit "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.
<u>John</u> Hackberry PA <u>Sam</u> Sycamore SC <u>Carl</u> Eucalyptus M.D.P.A.	John SAMS CARL	If an individual name contains any of the following abbreviations, treat as the business name of a organization: PC – Professional Corporation SC – Small Corporation PA –Professional Association PS --Professional Service
The <u>Joseph</u> Holly Fund The <u>Joseph</u> Holly Foundation Kathryn Fir Memorial Fdn.	JOSE JOSE KATH	Apply Corporate Name Control rules when the organization name contains "Fund", "Foundation", or "Fdn".
<u>City</u> of Fort Hickory Board <u>Walnut</u> County Employees Association <u>Rho</u> Alpha Chapter Alpha Tau Fraternity <u>House</u> Assn. of Beta XI Chapter of Omicron Delta Kappa	CITY WALN RHOA HOUS	Apply the corporate Name Control rules to chapter names of national fraternal organizations.

Exhibit 2 - Accepted Forms and Schedules for Exempt Organizations

The following chart identifies the forms and schedules accepted for the TY 2004 IRS Modernized e-File Program for Exempt Organizations and the maximum number that may be submitted with each return.

Form	990	990-EZ	990-PF	1120-POL	8868
Schedule A (Form 990/990-EZ)	1	1	0	0	0
Schedule B (Form 990/990-EZ/990-PF)	1	1	1	0	0
Schedule D (Form 1120)	0	0	0	1	0
Form 926	1,000	1,000	Unbounded	0	0
Form 970	1	1	0	0	0
Form 1118	0	0	0	Unbounded	0
Form 1118, Schedule I	0	0	0	Unbounded	0
Form 1118, Schedule J	0	0	0	1	0
Form 2220	0	0	1	0	0
Form 2439	Unbounded	Unbounded	Unbounded	Unbounded	0
Form 3115	1	1	0	0	0
Form 3468	0	0	0	1	0
Form 3800	0	0	0	1	0
Form 4136	0	0	0	1	0
Form 4466	0	0	1	0	0
Form 4562	10,000	10,000	0	Unbounded	0
Form 4797	0	0	0	1	0
Form 5471	Unbounded	Unbounded	Unbounded	0	0
Form 5471, Schedule J	Unbounded	Unbounded	Unbounded	0	0
Form 5471, Schedule M	Unbounded	Unbounded	Unbounded	0	0
Form 5471, Schedule O	Unbounded	Unbounded	Unbounded	0	0
Form 6478	0	0	0	1	0
Form 6765	0	0	0	1	0
Form 8271	1	1	Unbounded	0	0
Form 8275	1	1	Unbounded	0	0
Form 8275-R	1	1	Unbounded	0	0
Form 8586	0	0	0	1	0
Form 8609	0	0	0	1	0
Form 8609,	0	0	0	Unbounded	0

Form	990	990-EZ	990-PF	1120-POL	8868
Schedule A					
Form 8697	Unbounded	Unbounded	Unbounded	0	0
Form 8826	0	0	0	1	0
Form 8830	0	0	0	1	0
Form 8833	Unbounded	Unbounded	Unbounded	0	0
Form 8834	0	0	0	1	0
Form 8835	0	0	0	1	0
Form 8846	0	0	0	1	0
Form 8847	0	0	0	1	0
Form 8874	0	0	0	1	0
Form 8883	Unbounded	Unbounded	Unbounded	0	0
Form T (Timber)	100	100	Unbounded	0	0

Exhibit 3 - Forms and Attachments Listing

Form	Form Name/Dependency	Reference	Exempt Organization Form
926			
	<ul style="list-style-type: none"> Recognize Income Under Temporary Regulations Statement 	Part III, Line 13	990/ 990-EZ
990			
	<ul style="list-style-type: none"> Affiliate Listing 	Form 990 Box Hc	990
	<ul style="list-style-type: none"> Schedule A (Form 990/990-EZ) 	Form 990/990-EZ Instructions	990/ 990-EZ
	<ul style="list-style-type: none"> Schedule B (Form 990/990-EZ) 	Form 990/990-EZ/990-PF Instructions	990/ 990-EZ/990-PF
	<ul style="list-style-type: none"> Other Investment Income Schedule 	Form 990 Line 7	990
	<ul style="list-style-type: none"> Gain/Loss from Sale Schedule—Public Securities 	Form 990 Line 8c(A)	990/ 990-EZ
	<ul style="list-style-type: none"> Gain/Loss from Sale Schedule—Nonpublic Securities 	Form 990 Line 8c(A)	990/ 990-EZ
	<ul style="list-style-type: none"> Gain/Loss from Sale Schedule – Other Assets 	Form 990 Line 8c(B)	990/ 990-EZ
	<ul style="list-style-type: none"> Special Events Schedule 	Form 990 Line 9a	990/ 990-EZ
	<ul style="list-style-type: none"> Sales of Inventory Schedule 	Form 990 Line 10c	990
	<ul style="list-style-type: none"> Payments to Affiliates Schedule 	Form 990 Line 16	990
	<ul style="list-style-type: none"> Other Changes in Net Assets Schedule 	Form 990 Line 20	990/ 990-EZ
	<ul style="list-style-type: none"> Cash Grants Paid Schedule 	Form 990 Line 22	990
	<ul style="list-style-type: none"> Noncash Grants Paid Schedule 	Form 990 Line 22	990
	<ul style="list-style-type: none"> Individual Assistance Schedule 	Form 990 Line 23(A)	990
	<ul style="list-style-type: none"> Member Benefits Schedule 	Form 990 Line 24(A)	990
	<ul style="list-style-type: none"> Depreciation and Depletion Schedule 	Form 990 Line 42(A)	990
	<ul style="list-style-type: none"> Form 4562 	Form 990 Line 42(A)	990/ 990-EZ/ 1120-POL
	<ul style="list-style-type: none"> Other Receivables from Officers Schedule 	Form 990 Line 50(B)	990
	<ul style="list-style-type: none"> Other Notes/Loans Receivable—Long Schedule 	Form 990 Line 51c(B)	990
	<ul style="list-style-type: none"> Other Notes/Loans Receivable—Short Schedule 	Form 990 Line 51c(B)	990

Form	Form Name/Dependency	Reference	Exempt Organization Form
	• Investments—Securities Schedule	Form 990 Line 54(B)	990
	• Investments—Land Schedule	Form 990 Line 55c(B)	990
	• Investments—Other Schedule	Form 990 Line 56(B)	990
	• Land Etc. Schedule	Form 990 Line 57c(B)	990
	• Loans from Officers Schedule	Form 990 Line 63(B)	990
	• Tax-exempt Bond Liabilities Schedule	Form 990 Line 64a(B)	990
	• Mortgages and Notes Payable Schedule	Form 990 Line 64b(B)	990
	• Compensation Explanation	Form 990 Part V(C)	990/ 990-EZ
	• Compensation Schedule	Form 990 Line 75	990
	• Activities Not Previously Reported Explanation	Form 990 Line 76	990/ 990-EZ
	• Excess Benefit Transactions Statement	Form 990 Line 89b	990/ 990-EZ
	• Reasonable Cause Explanation	Form 990/990-EZ Instructions	990/ 990-EZ
	• General Explanation Attachment	Form 990/990-EZ	990/ 990-EZ
	• Form 926	Form 990/990-EZ Instructions	990/ 990-EZ
	• Form 8271	Form 990/990-EZ Instructions	990/ 990-EZ
990-EZ			
	• Schedule A (Form 990/990-EZ)	Form 990/990-EZ Instructions	990/ 990-EZ
	• Schedule B (Form 990/990-EZ)	Form 990/990-EZ Instructions	990/ 990-EZ
	• Gain/Loss from Sale Schedule—Public Securities	Form 990-EZ Line 5c	990/ 990-EZ
	• Gain/Loss from Sale Schedule—Nonpublic Securities	Form 990-EZ Line 5c	990/ 990-EZ
	• Gain/Loss from Sale Schedule – Other Assets	Form 990-EZ Line 5c	990/ 990-EZ
	• Special Events Schedule	Form 990-EZ Line 6a	990/ 990-EZ
	• Grants and Similar Amounts Paid Schedule	Form 990-EZ Line 10	990-EZ

Form	Form Name/Dependency	Reference	Exempt Organization Form
	<ul style="list-style-type: none"> Other Changes in Net Assets Schedule 	Form 990-EZ Line 20	990/ 990-EZ
	<ul style="list-style-type: none"> Compensation Explanation 	Form 990-EZ Part IV (C)	990/ 990-EZ
	<ul style="list-style-type: none"> Transfers Re Personal Benefits Contracts Declaration 	Form 990-EZ Part V	990-EZ
	<ul style="list-style-type: none"> Activities Not Previously Reported Explanation 	Form 990-EZ Line 33	990/ 990-EZ
	<ul style="list-style-type: none"> Explanation of Non UBI 	Form 990-EZ Line 35	990-EZ
	<ul style="list-style-type: none"> Proxy Tax Explanation 	Form 990-EZ Line 35a	990-EZ
	<ul style="list-style-type: none"> Loans to/from Officers Schedule 	Form 990-EZ Line 38b	990-EZ
	<ul style="list-style-type: none"> Excess Benefit Transactions Statement 	Form 990-EZ Line 40b	990/ 990-EZ
	<ul style="list-style-type: none"> Reasonable Cause Explanation 	Form 990/990-EZ Instructions	990/ 990-EZ/ 1120-POL
	<ul style="list-style-type: none"> General Explanation Attachment 	Form 990/990-EZ	990/ 990-EZ/ 1120-POL
	<ul style="list-style-type: none"> Form 926 	Form 990/990-EZ Instructions	990/ 990-EZ
	<ul style="list-style-type: none"> Form 4562 	Form 990/990-EZ Instructions	990/ 990-EZ/ 1120-POL
	<ul style="list-style-type: none"> Form 8271 	Form 990/990-EZ Instructions	990/ 990-EZ
990/990-EZ Schedule A			
	<ul style="list-style-type: none"> Employee Compensation Explanation 	Form 990/990-EZ Part I(c)	990/ 990-EZ
	<ul style="list-style-type: none"> Contractor Compensation Explanation 	Form 990/990-EZ Schedule A Part I©	990/ 990-EZ
	<ul style="list-style-type: none"> Self-Dealing Statement 	Form 990/990-EZ Schedule A Line 2	990/ 990-EZ
	<ul style="list-style-type: none"> Scholarship Award Statement 	Form 990/990-EZ Schedule A Line 3	990/ 990-EZ
	<ul style="list-style-type: none"> Supplemental Support Schedule 	Form 990/990-EZ Schedule A Line 25	990/ 990-EZ
	<ul style="list-style-type: none"> Explanation of Receipt or Revocation of Government Financial Aid 	Form 990/990-EZ Schedule A Line 34	990/ 990-EZ

Form	Form Name/Dependency	Reference	Exempt Organization Form
	<ul style="list-style-type: none"> Compliance with Rev. Proc. 75-50 Explanation 	Form 990/990-EZ Schedule A Line 35	990/ 990-EZ
	<ul style="list-style-type: none"> Averaging Attachment 	Form 990/990-EZ Schedule A Part VI-A	990/ 990-EZ
	<ul style="list-style-type: none"> Nonelecting Public Charities Statement 	Form 990/990-EZ Schedule A Part VI-B	990/ 990-EZ
990/990-EZ/990-PF Schedule B			
	<ul style="list-style-type: none"> No Dependencies 		
990-PF			
	Reasonable Cause Explanation	Form 990-PF Instructions	990-PF
	Late Filing Explanation	Form 990-PF Instructions	990-PF
	Tax Treaty Explanation	Form 990-PF Instructions	990-PF
	Liquidation, Dissolution, Termination or Substantial Contraction Statement	Form 990-PF Instructions	990-PF
	Final Distribution of Assets Statement	Form 990-PF Instructions	990-PF
	Section 6501(c)(4) Consent Statement	Form 990-PF Instructions	990-PF
	Analysis of Disbursements in Lieu of Lines 13-25	Form 990-PF Instructions	990-PF
	Form 1128	Form 990-PF Instructions	990-PF
	Form 2220	Form 990-PF Instructions	990-PF
	Form 8275	Form 990-PF Instructions	990-PF
	Contributions, Gifts, Grants Schedule	Form 990-PF, Part I, Line 1	990-PF
	Schedule B	Form 990-PF, Part I, Line 2	990-PF
	Gross Profit from Sale of Inventory	Form 990-PF, Part I, Line 10c	990-PF
	Legal Fees, Schedule	Form 990-PF, Part I, Line 16	990-PF
	Taxes, Schedule	Form 990-PF, Part 1, Line 18	990-PF
	Depreciation, Schedule	Form 990-PF, Part I, Line 19	990-PF
	Other Expenses, Schedule	Form 990-PF, Part I, Line 23	990-PF

Form	Form Name/Dependency	Reference	Exempt Organization Form
	Investments, Schedule(s)	Form 990-PF, Part II, Lines 10a., b., and c.	990-PF
	Investments – Less accumulated Depreciation, Schedule	Form 990-PF, Part II, Line 11	990-PF
	Other Investments, Schedule	Form 990-PF, Part II, Line 13	990-PF
	Land, Building & Equipment – Less Depreciation, Schedule	Form 990-PF, Part II, Line 14	990-PF
	Mortgages and Other Notes Payable, Schedule	Form 990-PF, Part II, Line 21	990-PF
	Assets Sold, Schedule	Form 990-PF, Part IV	990-PF
	Description of Activities in Connection with Political Purposes Attachment	Form 990-PF, Part VII-A, Lines 1a. and b.	990-PF
	Activity Not Previously Reported to IRS, Statement	Form 990-PF, Part VII-A, Line 2	990-PF
	List of Persons who Became Substantial Contributors During the Year	Form 990-PF, Part VII-A Line 10	990-PF
	Maintained Expenditure Responsibility Question “Yes” Statement	Form 990-PF, Part VII-B, Line 5c.	990-PF
1120-POL			
	Principal Committee Designation Attachment	Form 1120-POL Header	1120-POL
	Dividends Schedule	Form 1120-POL Line 1	1120-POL
	Form 1120 Schedule D	Form 1120-POL Line 5	1120-POL
	Form 4797	Form 1120-POL Line 6	1120-POL
	Other Income/Non Exempt Expenditures Schedule	Form 1120-POL Line 7	1120-POL
	Form 4562	Form 1120-POL Line 6	990/ 990-EZ/ 1120-POL
	Other Deductions Schedule	Form 1120-POL Line 15	1120-POL
	Expended for Exempt Function Schedule	Form 1120-POL Line 17b	1120-POL
	Reasonable Cause Explanation	Form 1120-POL Instructions	990/ 990-EZ/ 1120-POL
	General Explanation Attachment	Form 1120-POL	990/ 990-EZ/ 1120-POL

Form	Form Name/Dependency	Reference	Exempt Organization Form
1120 Sch D			
	Unused Capital Loss Carryover Computation Schedule	Part I Line 4	1120-POL
	Explanation of other basis for Short Term Capital Gains and Losses	Part I Line 1(e)	1120-POL
	SSBIC Election to Postpone Short Term Gain Statement	Part I Line 1(f)	1120-POL
	Explanation of other basis for Long Term Capital Gains and Losses	Part II Line 6(e)	1120-POL
	SSBIC Election to Postpone Long Term Gain Statement	Part II Line 6(f)	1120-POL
4562			
	50-Year GDS Deduction Statement	Pt II, ln 15a-15i	990/ 990-EZ/ 1120-POL
	50-Year ADS Deduction Statement	Pt II, ln 16a- 16c	990/ 990-EZ/ 1120-POL
	Section 168(f)(1) Property Explanation	F4562 Inst., pg 5, ln 18	990/ 990-EZ/ 1120-POL
	Amortization Election Statement	F4562 Inst. Pg 9, ln 40	990/ 990-EZ/ 1120-POL
4797			
	Securities or Commodities Held by a Trader – Mark-To-Market Election	Pt II, ln 10	1120-POL
8271			
	No Dependencies		
8868			
	No Dependencies		

Exhibit 4 - Foreign Country Codes

Code	Foreign Country	Code	Foreign Country
AF	Afghanistan	BM	Burma
AL	Albania	BY	Burundi
AG	Algeria	CB	Cambodia
AQ	American Samoa	CM	Cameroon
AN	Andorra	CA	Canada
AO	Angola	CV	Cape Verde
AV	Anguilla	CJ	Cayman Islands
AY	Antarctica	CT	Central African Republic
AC	Antigua & Barbuda	CD	Chad
AR	Argentina	CI	Chile
AM	Armenia	CH	China
AA	Aruba	KT	Christmas Island
AT	Ashmore & Cartier Islands	IP	Clipperton Island
AS	Australia	CK	Cocos (Keeling) Islands
AU	Austria	CO	Colombia
AJ	Azerbaijan	CN	Comoros
BF	Bahamas	CG	Congo (Democratic Republic Of Zaire)
BA	Bahrain	CW	Cook Islands
FQ	Baker Islands	CR	Coral Sea Islands
BG	Bangladesh	VP	Corsica
BB	Barbados	CS	Costa Rica
BS	Bassas da India	IV	Cote D'Ivoire (Ivory Coast)
BO	Belarus	HR	Croatia
BE	Belgium	CU	Cuba
BH	Belize	CY	Cyprus
BN	Benin	EZ	Czech Republic
BD	Bermuda	DA	Denmark
BT	Bhutan	DJ	Djibouti
BL	Bolivia	DO	Dominica
BK	Bosnia-Herzegovina	DR	Dominican Republic
BC	Botswana	TT	East Timor
BV	Bouvet Island	EC	Ecuador
BR	Brazil	EG	Egypt
IO	British Indian Ocean Territory	ES	El Salvador
VI	British Virgin Islands	EK	Equatorial Guinea
BX	Brunei	ER	Eritrea
BU	Bulgaria	EN	Estonia
UV	Burkina Faso	ET	Ethiopia

EXHIBIT 4 (Cont.)

Code	Foreign Country	Code	Foreign Country
EU	Europe Island Territory	IZ	Iraq
FK	Falkland Islands (Islas Malvinas)	EI	Ireland
FO	Faroe Islands	IS	Israel
FM	Federated States of Micronesia	IT	Italy
FJ	Fiji	JM	Jamaica
FI	Finland	JN	JanMayen
FR	France	JA	Japan
FG	French Guinea	DQ	Jarvis Island
FP	French Polynesia	JE	Jersey
FS	French Southern & Antarctic Lands	JQ	Johnston Atoll
GB	Gabon	JO	Jordan
GA	The Gambia	JU	Juan de Nova Island
GZ	Gaza Strip	KZ	Kazakhstan
GG	Georgia	KE	Kenya
GM	Germany	KQ	Kingman Reef
GH	Ghana	KR	Kiribati
GI	Gibraltar	KN	Korea, Democratic People's Republic of (North)
GO	Glorioso Islands	KS	Korea, Republic of (South)
GR	Greece	KU	Kuwait
GL	Greenland	KG	Kyrgyzstan
GJ	Grenada	LA	Laos
GP	Guadeloupe	LG	Latvia
GQ	Guam	LE	Lebanon
GT	Guatemala	LT	Lesotho
GK	Guernsey	LI	Liberia
GV	Guinea	LY	Libya
PU	Guinea-Bissau	LS	Liechtenstein
GY	Guyana	LH	Lithuania
HA	Haiti	LU	Luxembourg
HM	Heard Island & McDonald Islands	MC	Macau
HO	Honduras	MK	Macedonia
HK	Hong Kong	MA	Madagascar
HQ	Howland Island	MI	Malawi
HU	Hungary	MY	Malaysia
IC	Iceland	MV	Maldives
IN	India	ML	Mali
ID	Indonesia	MT	Malta
IR	Iran	IM	Man, Isle of

EXHIBIT 4 (Cont.)

Code	Foreign Country	Code	Foreign Country
RM	Marshall Islands	PP	Papua-New Guinea
MB	Martinique	PF	Paracel Islands
MR	Mauritania	PA	Paraguay
MP	Mauritius	PE	Peru
MF	Mayotte	RP	Philippines
MX	Mexico	PC	Pitcairn Islands
MQ	Midway Islands	PL	Poland
MD	Moldova	PO	Portugal
MN	Monaco	RQ	Puerto Rico
MG	Mongolia	QA	Qatar
MH	Montserrat	RE	Reunion
MO	Morocco	RO	Romania
MZ	Mozambique	RS	Russia
WA	Namibia	RW	Rwanda
NR	Nauru	WS	Samoa (Western)
BQ	Navassa Island	SM	San Marino
NP	Nepal	TP	Sao Tome and Principe
NL	Netherlands	SA	Saudi Arabia
NT	Netherlands Antilles	SG	Senegal
NC	New Caledonia	SE	Seychelles
NZ	New Zealand	SL	Sierra Leone
NU	Nicaragua	SN	Singapore
NG	Niger	LO	Slovakia
NI	Nigeria	SI	Slovenia
NE	Niue	BP	Solomon Islands
NF	Norfolk Island	SO	Somalia
CQ	Northern Mariana Island	SF	South Africa
NO	Norway	SX	South Georgia & The South Sandwich Islands
MU	Oman	SP	Spain
OC	Other Countries	PG	Spratly Islands
PK	Pakistan	CE	Sri Lanka
LQ	Palmyra	SH	St. Helena
PS	Palau	SC	St. Kitts & Nevis
PM	Panama	ST	St. Lucia Island

EXHIBIT 4 (Cont.)

Code	Foreign Country	Code	Foreign Country
SB	St. Pierre & Miquelon	UG	Uganda
VC	St. Vincent and the Grenadines	UP	Ukraine
SU	Sudan	TC	United Arab Emirates
NS	Suriname	UK	United Kingdom (England, Northern Ireland, Scotland, and Wales)
SV	Svalbard	UC	Unknown Country
WZ	Swaziland	UY	Uruguay
SW	Sweden	UZ	Uzbekistan
SZ	Switzerland	NH	Vanuatu
SY	Syria	VT	Vatican City
TW	Taiwan	VE	Venezuela
TI	Tajikistan	VM	Vietnam
TZ	Tanzania	VQ	Virgin Islands (US)
TH	Thailand	WQ	Wake Island
TO	Togo	WF	Wallis & Futuna
TL	Tokelau	WE	West Bank
TN	Tonga	WI	Western Sahara
TD	Trinidad & Tobago	YM	Yemen (Aden)
TE	Tromelin Island	YO	Yugoslavia
TS	Tunisia	ZA	Zambia
TU	Turkey	ZI	Zimbabwe
TX	Turkmenistan		
TK	Turks and Caicos Islands		
TV	Tuvalu		

EXHIBIT 5 - Standard Street Address Abbreviations

Word	Abbreviation
Air Force Base	AFB
and	&
Alley	ALY
Annex	ANX
Avenue	AVE
Beach	BCH
Boulevard	BLVD
Branch	BR
Bridge	BRG
Brook	BRK
Building	BLDG
Bypass	BYP
Camp	CP
Care Of, or In Care Of	%
Center	CTR
Circle	CIR
Corner	COR
Corners	CORS
Court	CT
Courts	CTS
Creek	CRK
Crossing	XING
Drive	DR
East	E
Estates	EST
Extension	EXT
Expressway	EXPY
Falls	FLS
Forest	FRST
Fork	FRK
Forks	FRKS
Fort	FT
Freeway	FWY
Gardens	GDNS
General Delivery	GEN DEL
Grove	GRV
Harbor	HBR
Haven	HVN
Heights	HTS
Highway	HWY

EXHIBIT 5—Standard Street Address Abbreviations Continued

Word	Abbreviation
Highway Carrier	HC
Island	IS
Islands	ISS
Junction	JCT
Lake	LK
Lakes	LKS
Lane	LN
Lodge	LDG
Manor	MNR
Meadows	MDWS
Mount	MT
Mountain	MTN
North	N
Northeast	NE
Northwest	NW
One-fourth,*	1/4
One-Quarter*	
One-half*	1/2
(*All fractions-space after prior number-for example: 1012 1/2. St.)	
Parkway	PKY
Place	PL
Plaza	PLZ
Point	PT
Port	PRT
P.O.-Box No.	PO BOX
River	RIV
Road	RD
Rural Route	RR
Shore	SHR
Shores	SHRS
South	S
Southeast	SE
Southwest	SW
Square	SQ
Station	STA
Street	ST
Summit	SMT
Terrace	TER
Trail	TRL
Trailer	TRLR
Turnpike	TPKE

EXHIBIT 5 — Standard Street Address Abbreviations Continued

Word	Abbreviation
Union	UN
Valley	VLV
Village	VLG
Vista	VIS
West	W

Note: Plurals for street, road, avenue, etc. should be abbreviated by adding “s” to the abbreviation. For example; STS, RDS, AVES, etc.

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EXHIBIT 6 - Valid ZIP Codes

Standard Postal Service State Abbreviations and ZIP Codes

State	Abbr.	ZIP Code
Alabama	AL	350nn-369nn
Alaska	AK	995nn-999nn
Arizona	AZ	850nn-865nn
Arkansas	AR	716nn-729nn, 75502
California	CA	900nn-908nn, 910nn-961nn
Colorado	CO	800nn-816nn
Connecticut	CT	060nn-069nn
Delaware	DE	197nn-199nn
District of Columbia	DC	200nn-205nn
Florida	FL	320nn-339nn, 341nn, 342nn, 344nn, 346nn, 347nn, 349nn
Georgia	GA	300nn-319nn, 39815, 39834, 399nn
Hawaii	HI	967nn, 968nn
Idaho	ID	832nn-838nn
Illinois	IL	600nn-629nn
Indiana	IN	460nn-479nn
Iowa	IA	500nn-528nn
Kansas	KS	660nn-679nn
Kentucky	KY	400nn-427nn, 45275
Louisiana	LA	700nn-714nn, 71749
Maine	ME	03801, 039nn-049nn
Maryland	MD	20331, 206nn-219nn
Massachusetts	MA	010nn-027nn, 055nn
Michigan	MI	480nn-499nn
Minnesota	MN	550nn-567nn
Mississippi	MS	386nn-397nn
Missouri	MO	630nn-658nn
Montana	MT	590nn-599nn
Nebraska	NE	680nn-693nn
Nevada	NV	889nn-898nn
New Hampshire	NH	030nn-038nn
New Jersey	NJ	070nn-089nn
New Mexico	NM	870nn-884nn
New York	NY	004nn, 005nn, 06390, 100nn-149nn
North Carolina	NC	270nn-289nn
North Dakota	ND	580nn-588nn
Ohio	OH	430nn-459nn
Oklahoma	OK	730nn-732nn, 734nn-749nn

EXHIBIT 6 - Valid ZIP Codes Continued

State	Abbr.	ZIP Code
Oregon	OR	970nn-979nn
Pennsylvania	PA	150nn-196nn
Rhode Island	RI	028nn, 029nn
South Carolina	SC	290nn-299nn
South Dakota	SD	570nn-577nn
Tennessee	TN	370nn-385nn
Texas	TX	733nn, 73949, 750nn-799nn
Utah	UT	840nn-847nn
Vermont	VT	050nn-054nn, 056nn-059nn
Virginia	VA	20041,201nn, 20301,20370, 220nn-246nn
Washington	WA	980nn-986nn, 988nn-994nn
West Virginia	WV	247nn-268nn
Wisconsin	WI	49936, 530nn-549nn
Wyoming	WY	820nn-831nn

Standard Postal Service State Abbreviations and ZIP Codes for U.S.
Possessions

U.S. Possession	Abbr.	ZIP Code
American Samoa	AS	967nn
Guam	GU	9691n, 9692n
Commonwealth of the Northern Mariana Islands	MP	9695n
Puerto Rico	PR	006nn, 007nn, 009nn
U.S. Virgin Islands	VI	008nn

APO/FPO City/State/ZIP Codes for Military Overseas Addresses

City	State	ZIP Code
APO or FPO	AA	340nn
APO or FPO	AE	090nn-098nn
APO or FPO	AP	962nn-966nn

EXHIBIT 7 - Business Rules

990 BUSINESS RULES FOR TAX YEAR 2004

Version 2004v3.0

Rule Number	Rule Text	Error Category	Severity
F5471-002	If Form 5471, Item B, checkbox "3" is checked, then one or more "Category 3 Filer Statements" [Category3FilerStatement] must be attached.	Missing Document	Reject
F5471-003	If Form 5471, Schedule C, Line 8, Columns "Functional Currency" or "US Dollars" has a non-zero value, then "Other Income Statement" [OtherIncomeForm5471Statement] must be attached.	Missing Document	Reject
F5471-005	If Form 5471, Schedule C, Line 16, Columns "Functional Currency" or "US Dollars" has a non-zero value, then "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached.	Missing Document	Reject
F5471-010	If Form 5471, Schedule H, Line 2h, Columns "Net Additions" or "Net Subtractions" has a non-zero value, then "Earnings and Profits Other Adjustments Statement" [EarningsAndProfitsOtherAdjStmnt] must be attached.	Missing Document	Reject
F5471-014	If Form 5471, Schedule F, Line 6, Column (a) or Column (b) has a non-zero value, then "Investment In Subsidiaries Statement" [InvestmentInSubsidiariesStmnt] must be attached.	Missing Document	Reject
F5471-026	If Form 5471, Schedule G, Line 1, checkbox 'Yes' is checked, then one or more "Owns Foreign Partnership Statement" [OwnsForeignPartnershipStmnt] must be attached.	Missing Document	Reject
F5471-029	If Form 5471, Schedule F, Line 4, Column (a) or Column (b) has a non-zero value, then "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached.	Missing Document	Reject
F5471-030	If Form 5471, Schedule F, Line 7, Column (a) or Column (b) has a non-zero value, then "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached.	Missing Document	Reject
F5471-031	If Form 5471, Schedule F, Line 12, Column (a) or Column (b) has a non-zero value, then "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached.	Missing Document	Reject
F5471-032	If Form 5471, Schedule F, Line 15, Column (a) or Column (b) has a non-zero value, then "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached.	Missing Document	Reject
F5471-033	If Form 5471, Schedule F, Line 17, Column (a) or Column (b) has a non-zero value, then "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached.	Missing Document	Reject
F990-001	In the Return Header, the tax period begin date must be 12 months earlier than tax period end date (Tax period begin date+12 months must equal tax period end date).	Incorrect Data	Reject

Rule Number	Rule Text	Error Category	Severity
F990-002	If Form 990, Item H(a) checkbox "Yes" is checked, then Item H(c) checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
F990-003	If Form 990, Item H(c) checkbox "No" is checked, then Partial Group Schedule [AffiliateListing] must be attached.	Missing Document	Reject
F990-004	If Form 990, Item H(a) checkbox "Yes" is checked, then Item I must have a value.	Missing Data	Reject
F990-005	If Form 990, Item J checkbox "501(c)" is checked, then Type of 501(c) Organization must be specified in the parenthesis ("typeOf501cOrganization" must have a value).	Missing Data	Reject
F990-006	If Form 990, Item K checkbox is not checked and Item L has a value greater than 75,000 and [either Item J checkbox "501(c)" is checked and type of 501(c) Organization is equal 3 ("typeOf501cOrganization" has a value of 3 in parenthesis) or Item J checkbox "4947(a)(1)" is checked], then one Schedule A (Form 990 or 990-EZ) must be attached.	Missing Document	Reject
F990-007	If Form 990, Item K checkbox is not checked and Item L has a value greater than 75,000 and Item M checkbox is not checked, then Schedule B (Form 990, 990-EZ, or 990-PF) must be attached to the Return.	Missing Document	Reject
F990-009	If Form 990, Line 22 "Grants and allocations" "cash\$" has a value greater than zero, then "Cash Grants Paid Schedule" [CashGrantsPaidSchedule] must be attached.	Missing Document	Reject
F990-011	If Form 990, Line 44(A) has a value greater than zero, and Item J "Organization type" is either "501(c)(3)" or "501(c)(4)" or "4947(a)(1)", then Line 44(B), Line 44(C), and Line 44(D) must have a value.	Missing Data	Reject
F990-013	If Form 990, Item K checkbox is not checked and Item L has a value greater than 75,000, then Part III Item "What is the organization's primary exempt purpose?" (The value on the dotted line) must have a value.	Missing Data	Reject
F990-014	If Form 990, Item K checkbox is not checked and Item L has a value greater than 75,000, then one or more entries for "Program Service Accomplishments" ("ProgramServiceAccomplishments") must be provided in Part III.	Missing Data	Reject
F990-015	If Form 990, Item K checkbox is not checked and Item L has a value greater than 75,000, then "Total Assets" (Beginning of year) Line 59(A) must have a value.	Missing Data	Reject
F990-016	If Form 990, Item K checkbox is not checked and Item L has a value greater than 75,000, then "Total Assets" (End of year) Line 59(B) must have a value.	Missing Data	Reject
F990-017	If Form 990, Item K checkbox is not checked and Item L has a value greater than 75,000, then "Total liabilities" (Beginning of year) Line 66(A) must have a value.	Missing Data	Reject
F990-018	If Form 990, Item K checkbox is not checked and Item L has a value greater than 75,000, then "Total liabilities" (End of year) Line 66(B) must have a value.	Missing Data	Reject
F990-019	If Form 990, Item K checkbox is not checked and Item L has a value greater than 75,000, then "Total net assets or fund balances" (Beginning of year) Line 73(A) must have a value.	Missing Data	Reject

Rule Number	Rule Text	Error Category	Severity
F990-020	If Form 990, Item K checkbox is not checked and Item L has a value greater than 75,000, then "Total net assets or fund balances" (End of year) Line 73(B) must have a value.	Missing Data	Reject
F990-021	Form 990, Line 73(B) must equal Line 21.	Data Mismatch	Reject
F990-023	If Form 990, Item K checkbox is not checked and Item L has a value greater than 75,000, then Line 76 checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
F990-024	If Form 990, Item K checkbox is not checked and Item L has a value greater than 75,000, then Line 77 checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
F990-026	If Form 990, Item K checkbox is not checked and Item L has a value greater than 75,000 and Item J checkbox "527" is not checked, then Line 78a checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
F990-027	If Form 990, Line 78a checkbox "Yes" is checked, then Line 78b checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
F990-028	If Form 990, Item K checkbox is not checked and Item L has a value greater than 75,000, then Line 79 checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
F990-029	If Form 990, Line 79 checkbox "Yes" is checked, then tax return can not be filed electronically.	Incorrect Data	Reject And Stop
F990-030	If Form 990, Item K checkbox is not checked and Item L has a value greater than 75,000, then Line 80a checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
F990-032	If Form 990, Line 81a is greater than zero, then Line 81b checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
F990-038	If Form 990, Item K checkbox is not checked and Item L has a value greater than 75,000 and Item J "Organization type" is either "501(c)(4)" or "501(c)(5)" or "501(c)(6)", then Line 85a checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
F990-039	If Form 990, Item K checkbox is not checked and Item L has a value greater than 75,000 and Item J "Organization type" is either "501(c)(4)" or "501(c)(5)" or "501(c)(6)", then Line 85b checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
F990-040	If Form 990, Item K checkbox is not checked and Item L has a value greater than 75,000 and Item J "Organization type" is "501(c)(7)", then Line 86a must have a value.	Missing Data	Reject
F990-041	If Form 990, Item K checkbox is not checked and Item L has a value greater than 75,000 and Item J "Organization type" is "501(c)(7)", then Line 86b must have a value.	Missing Data	Reject
F990-042	If Form 990, Item K checkbox is not checked and Item L has a value greater than 75,000 and Item J "Organization type" is "501(c)(12)", then Line 87a must have a value.	Missing Data	Reject
F990-043	If Form 990, Item K checkbox is not checked and Item L has a value greater than 75,000 and Item J "Organization type" is "501(c)(12)", then Line 87b must have a value.	Missing Data	Reject
F990-047	If Form 990, Item K checkbox is not checked and Item L has a value greater than 75,000, then Line 91 (Name, Telephone No and Address "TheBooksAreInCareOf") must have a value.	Missing Data	Reject

Rule Number	Rule Text	Error Category	Severity
F990-048	If Form 990, Line 92 checkbox is checked, then the Organization Type must be "4947(a)(1)".	Data Mismatch	Reject
F990-051	If Form 990, Item K checkbox is not checked and Item L has a value greater than 75,000, then Part X Item (a) checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
F990-052	If Form 990, Item K checkbox is not checked and Item L has a value greater than 75,000, then Part X Item (b) checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
F990-053	If Form 990, Line 92 checkbox is checked and the Preparer Name in the Return Header is provided, then either SSN or PTIN of the Preparer or EIN of the Preparer Firm have a value.	Incorrect Data	Reject
F990-054	If Form 990, Line 92 checkbox is checked and the name of the Preparer Firm in the Return Header is provided, then either SSN or PTIN of the Preparer or EIN of the Preparer Firm must have a value.	Incorrect Data	Reject
F990-055	If Form 990, Line 92 checkbox is not checked, then neither SSN nor PTIN of the Preparer nor EIN of the Preparer Firm can be provided.	Incorrect Data	Reject
F990-057	If Form 990, Item B, checkbox "Initial Return" is not checked, then the period between "Tax Period Beginning Date" and "Tax Period Ending Date" in the Return Header must not be less than twelve months.	Incorrect Data	Reject
F990-058	If Form 990, Item K checkbox is not checked and Item L has a value greater than 75,000, then one or more entries in the list for "List of Officers, Directors, Trustees, and Key Employees" ("OfcrDirTrusteesOrKeyEmployee") in Part V must be provided. Each entry must have all of the following values: Name, address, title, average hours per week, and compensation.	Missing Data	Reject
F990-901	In the Return Header, the tax period end date must match data in the e-file database.	Database Validation Error	Reject
F990-902	The EIN in the return must have been established as an exempt organization return filer in the e-file database.	Database Validation Error	Reject
F990-903	For each entry in the Affiliate Listing (Affiliate Listing is attached to Item H(c)), the combination of EIN, Name Control and GEN (provided in Form 990), must match data in the e-file database.	Database Validation Error	Reject
F990-904	If Form 990, Item H(a) checkbox "Yes" is checked, then the combination of EIN and GEN (Item I) must match data in the e-file database.	Database Validation Error	Reject
F990-905	Organization type specified in Item J, must match data in the e-file database.	Database Validation Error	Reject
R0000-002	The return type must be specified for each return in the return header.	Missing Data	Reject And Stop
R0000-003	The return version (attribute 'returnVersion' of the Return element) must be specified for each return in the return header.	Missing Data	Reject And Stop
R0000-004	The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.	Data Mismatch	Reject And Stop
R0000-007	For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes listed for the corresponding State Abbreviation in Publication 4164.	Incorrect Data	Reject

Rule Number	Rule Text	Error Category	Severity
R0000-014	SSN of the Preparer in the Return Header cannot be all zeros or all nines.	Incorrect Data	Reject
R0000-015	EIN of the Preparer Firm in the Return Header must not equal all nines.	Incorrect Data	Reject
R0000-017	If the element 'AuthorizeThirdParty' in the Return Header has a value of "Yes" indicated, then the element 'Phone' (in the parent element 'Preparer') must have a value.	Missing Data	Reject
R0000-018	The eight numeric digits of the PTIN (of the Preparer) following the letter P, must not equal all zeros or all nines in the Return Header.	Incorrect Data	Reject
R0000-019	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).	Data Mismatch	Reject And Stop
R0000-020	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340.	Incorrect Data	Reject
R0000-021	The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all nines.	Incorrect Data	Reject
R0000-022	If the Filer has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the zip code must be in the range 090 - 098.	Incorrect Data	Reject
R0000-023	If the Filer has a US address in the Return Header and if the value of City is "APO" or "FPO", then the value of State must equal "AA", "AE" or "AP".	Incorrect Data	Reject
R0000-024	If the Filer has a US address in the Return Header and State Abbreviation has the value "AP" then first three digits of the zip code must be in the range 962 - 966.	Incorrect Data	Reject
R0000-026	If a binary attachment is present in the return, a description must be provided for the binary attachment (the MIME header Content-Description must have a non-null value).	Missing Data	Reject
R0000-027	There was a problem with IRS systems that prevented the return from being processed electronically. Please contact the Help Desk.	System Error	Reject
R0000-028	If the signature option "Binary Attachment 8453 Signature Document" is selected (the element "SignatureOption" in the Return Header has a value of "Binary Attachment 8453 Signature Document"), then a binary attachment with title "8453 Signature Document" must be present ('Content-Description' MIME Header of the binary attachment must have the value "8453 Signature Document").	Missing Document	Reject
R0000-029	If the Signature Option "PIN Number" is selected (the element "SignatureOption" in the Return Header has a value of "PIN Number") then the following fields must have a value in the Return Header: "PractitionerPIN", "TaxpayerPIN", "Name" of the "Officer", "Title" of the "Officer", "DateSigned" and "PINEnteredBy" Indicator.	Missing Data	Reject
R0000-030	In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator.	Data Mismatch	Reject
R0000-031	Taxpayer PIN in the Return Header cannot equal all zeros.	Incorrect Data	Reject

Rule Number	Rule Text	Error Category	Severity
R0000-032	Signature Option in the Return Header is a required field and must have either the value "Binary Attachment 8453 Signature Document" or "PIN Number".	Missing Data	Reject
R0000-033	The first six digits of the ReturnId in the Return Header must be the same as the EFIN of the Originator in the Return Header	Data Mismatch	Reject
R0000-034	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP" then the City must be "APO" OR "FPO"	Incorrect Data	Reject
R0000-035	The "Tax Period Ending Date" in the Return Header must be less than the "Received Date".	Incorrect Data	Reject And Stop
R0000-037	"Tax Year" in the Return Header must equal one of the following values for the processing year 2005 - ("2003", "2004").	Incorrect Data	Reject
R0000-038	"Tax Period Ending Date" in the Return Header must equal one of the following values for a return filed for Tax Year 2004 - ("20041231", "20050131", "20050228", "20050331", "20050430", "20050531", "20050630", "20050731", "20050831", "20050930", "20051031", "20051130").	Incorrect Data	Reject
R0000-039	"Tax Period Ending Date" in the Return Header must equal one of the following values for a return filed for Tax Year 2003 - ("20031231", "20040131", "20040229", "20040331", "20040430", "20040531", "20040630", "20040731", "20040831", "20040930", "20041031", "20041130").	Incorrect Data	Reject
R0000-040	"Tax Year" in the Return Header must equal the first four digits ("YYYY" digits) of the "TaxYearBeginningDate" in the Return Header.	Incorrect Data	Reject
R0000-041	For US Addresses, the fourth and fifth digit of the Zip Code of the Filer's address in the Return Header cannot both be zeros ("00"), except when the Zip code is 00800, 20500, 34000, 88600, 96100, 96900.	Incorrect Data	Reject
R0000-042	In the Return Header, the period between "Tax Period Beginning Date" and "Tax Period Ending Date" must not be more than twelve months.	Incorrect Data	Reject
R0000-043	In the Return Header, the "Tax Period Ending Date" must always be the last day of the month.	Incorrect Data	Reject
R0000-900	The return type indicated in the return header must match the return type established with the IRS for the EIN	Database Validation Error	Reject
R0000-901	Filer's EIN and Name Control in the Return Header must match data in the e-File database.	Database Validation Error	Reject
R0000-902	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.	Duplicate Condition	Reject And Stop
R0000-903	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return.	Duplicate Condition	Reject And Stop
R0000-904	Software ID in the Return Header must have passed testing for the form family and tax year.	Database Validation Error	Reject And Stop
R0000-905	Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.	Database Validation Error	Reject And Stop

Rule Number	Rule Text	Error Category	Severity
R0000-907	The ReturnId in the Return Header must not be the same as the ReturnId on a previously accepted electronic return for the current tax year(the year for which the return is being filed). The ReturnId will be 20 positions in length consisting of the following format: EFIN (6 digits), YYYY (4 digits), Julian Day (3 digits), sequence number (7 digits).	Duplicate Condition	Reject
SA-F990-001	If Schedule A (Form 990 or 990-EZ), Part III Line 1 checkbox "Yes" is checked, then Line 1 'Amount of lobbying expenditures' ("AmountOfLobbyingExpenditures") must have a value.	Missing Data	Reject
SA-F990-003	If Schedule A (Form 990 or 990-EZ), Part IV Line 10 checkbox is checked or Line 11a checkbox is checked or Line 11b checkbox is checked or Line 12 checkbox is checked, then Part IV-A Line 15(e) must have a value.	Missing Data	Reject
SA-F990-004	If Schedule A (Form 990 or 990-EZ), Part IV Line 10 checkbox is checked or Line 11a checkbox is checked or Line 11b checkbox is checked or Line 12 checkbox is checked, then Part IV-A Line 16(e) must have a value.	Missing Data	Reject
SA-F990-005	If Schedule A (Form 990 or 990-EZ), Part IV Line 10 checkbox is checked or Line 11a checkbox is checked or Line 11b checkbox is checked or Line 12 checkbox is checked, then Part IV-A Line 17(e) must have a value.	Missing Data	Reject
SA-F990-006	If Schedule A (Form 990 or 990-EZ), Part IV Line 10 checkbox is checked or Line 11a checkbox is checked or Line 11b checkbox is checked or Line 12 checkbox is checked, then Part IV-A Line 19(e) must have a value.	Missing Data	Reject
SA-F990-007	If Schedule A (Form 990 or 990-EZ), Part IV Line 10 checkbox is checked or Line 11a checkbox is checked or Line 11b checkbox is checked or Line 12 checkbox is checked, then Part IV-A Line 20(e) must have a value.	Missing Data	Reject
SA-F990-008	If Schedule A (Form 990 or 990-EZ), Part IV Line 10 checkbox is checked or Line 11a checkbox is checked or Line 11b checkbox is checked or Line 12 checkbox is checked, then Part IV-A Line 21(e) must have a value.	Missing Data	Reject
SA-F990-009	If Schedule A (Form 990 or 990-EZ), Part IV Line 10 checkbox is checked or Line 11a checkbox is checked or Line 11b checkbox is checked or Line 12 checkbox is checked, then Part IV-A Line 22(e) must have a value.	Missing Data	Reject
SA-F990-010	If Schedule A (Form 990 or 990-EZ), Part IV Line 10 checkbox is checked or Line 11a checkbox is checked or Line 11b checkbox is checked or Line 12 checkbox is checked, then Part IV-A Line 23(e) must have a value.	Missing Data	Reject
SA-F990-011	If Schedule A (Form 990 or 990-EZ), Part IV Line 10 checkbox is checked or Line 11a checkbox is checked or Line 11b checkbox is checked or Line 12 checkbox is checked, then Part IV-A Line 24(e) must have a value.	Missing Data	Reject
SA-F990-015	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 29 checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-016	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 30 checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-017	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 31 checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-018	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 32a checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject

Rule Number	Rule Text	Error Category	Severity
SA-F990-019	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 32b checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-020	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 32c checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-021	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 32d checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-022	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 33a checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-023	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 33b checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-024	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 33c checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-025	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 33d checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-026	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 33e checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-027	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 33f checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-028	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 33g checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-029	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 33h checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-032	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 35 checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-033	If Schedule A (Form 990 or 990-EZ), Part III Line 1 checkbox "Yes" is checked and organization has previously submitted Form 5768, then Part VI-A Line 38(b) must equal the amount entered on Part III Line 1 ("AmountofLobbyingExpenditures").	Data Mismatch	Reject
SA-F990-034	If Schedule A (Form 990 or 990-EZ), Part III Line 1 checkbox "Yes" is checked and organization has previously submitted Form 5768, then Part VI-A Line 40(b) must have a value.	Missing Data	Reject
SA-F990-035	If Schedule A (Form 990 or 990-EZ), Part III Line 1 checkbox "Yes" is checked and organization has previously submitted Form 5768, then Part VI-A Line 42(b) must equal 25% of Line 41(b). When doing this calculation if the remainder is greater than or equal to 0.5, round up to the next integer. If the remainder is less than 0.5, truncate.	Math Error	Reject
SA-F990-036	If Schedule A (Form 990 or 990-EZ), Part III Line 1 checkbox "Yes" is checked and organization has previously submitted Form 5768, then Part VI-A Line 43(b) must have a value.	Missing Data	Reject

Rule Number	Rule Text	Error Category	Severity
SA-F990-037	If Schedule A (Form 990 or 990-EZ), Part III Line 1 checkbox "Yes" is checked and organization has previously submitted Form 5768, then Part VI-A Line 44(b) must have a value.	Missing Data	Reject
SA-F990-038	If Schedule A (Form 990 or 990-EZ), Part III Line 1 checkbox "Yes" is checked and organization has not previously submitted Form 5768, then Part VI-B Line i must equal the amount entered on Part III Line1 ("AmountofLobbyingExpenditures").	Data Mismatch	Reject
SB-F990-001	If Schedule B (Form 990, 990-EZ, or 990-PF), checkbox "501(c)() (enter number) organization" is checked, then Type of 501(c) Organization must be specified in the parenthesis ("typeOf501cOrganization" must have a value).	Missing Data	Reject
SB-F990-002	If Schedule B (Form 990, 990-EZ, or 990-PF), Item "Organization type" is not equal to "501(c)(7)" and "501(c)(8)" and "501(c)(10)", then no more than one of the four checkboxes, one under "General Rule" and three under "Special Rules" must be checked.	Incorrect Data	Reject
SB-F990-003	If Schedule B (Form 990, 990-EZ, or 990-PF), "Special Rules" first checkbox '...met 1/3 support test' ("SpclRuleMetOneThirdSuprtTest") is checked, then Item "Organization type" must equal to "501(c)(3)" ("Organization type "501(c)" must be checked and the value in parenthesis must be equal to 3).	Incorrect Data	Reject
SB-F990-004	If Schedule B (Form 990, 990-EZ, or 990-PF), "Special Rules" second checkbox '...received total contributions of more than 1,000' ("SpclRuleRcvdTotContriMore1000") is checked or "Special Rules" third checkbox '...received some contributions no more than 1,000' ("SpclRuleRcvdTotContriUpTo1000") is checked, then Item "Organization type" must equal to "501(c)(7)" or "501(c)(8)" or "501(c)(10)" ("Organization type "501(c)" must be checked and the value in parenthesis must be equal to 7 or 8 or 10).	Incorrect Data	Reject
SB-F990-005	If Schedule B (Form 990, 990-EZ, or 990-PF), "Special Rules" third checkbox '...received some contributions no more than 1,000' ("SpclRuleRcvdTotContriUpTo1000") is checked, then 'total contribution amount' ("totalContributions") must have a value.	Missing Data	Reject
SB-F990-012	If Schedule B (Form 990, 990-EZ, or 990-PF), checkbox for "General Rule" is checked or "Special Rules" first checkbox '...met 1/3 support test' is checked or "Special Rules" second checkbox '...received total contributions of more than 1,000' is checked, then one or more entries in Part I "Contributors" ("ContributorInfo") must be provided.	Missing Data	Reject
SB-F990-013	On Schedule B (Form 990, 990-EZ, or 990-PF), Part I each entry for "Contributors" must be complete. If Column (b) for an entry in Part I contains the value "Pd. 527(j)(1)" (checkbox "Pd527j1 is checked), then "Aggregate contributions" must have a value. If Column (b) for an entry contains a value other than "Pd. 527(j)(1)", then "Number", "Name", "Address" and "Aggregate contributions" must have a value and one or more of the checkboxes for Type of Contribution - "Person", "Payroll" or "Noncash" must be checked.	Missing Data	Reject

Rule Number	Rule Text	Error Category	Severity
T0000-001	The 'production' Modernized e-File system must not process transmission files whose 'process type' is set to 'T' (created for ATS testing)	Data Mismatch	Reject And Stop
T0000-002	The 'test' Modernized e-File system must not process transmission files whose 'process type' is set to 'P'(created for production use)	Data Mismatch	Reject And Stop
T0000-003	The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.	Data Mismatch	Reject And Stop
T0000-004	The transmission version specified in the transmission header for the transmission (structure) must match a supported version of the transmission (structure).	Incorrect Data	Reject And Stop
T0000-005	The transmission version must be specified in the transmission header of the transmission file.	Missing Data	Reject And Stop
T0000-006	The ETIN used to logon to EMS or selected on the internet must match the ETIN found in the transmission header	Data Mismatch	Reject And Stop
T0000-007	The processing site <name> does not accept data in XML format.	Unsupported	Reject
T0000-008	The XML file does not contain a valid value for the MIME header 'X-eFileRoutingCode'. The valid values are "94X", "PINREGISTRATION" or "MEF".	Incorrect Data	Reject
T0000-009	The Transmission File must be free of virus. A virus was found in this file.	Unsupported	Reject And Stop
T0000-900	Transmission cannot be a duplicate of a previously accepted transmission.	Duplicate Condition	Reject And Stop
T0000-901	If the ETIN in the transmission header is in "test" status in the e-File database, then only transmission files identified as being "test" transmissions must be processed by the e-File system.	Database Validation Error	Reject And Stop
T0000-902	If the ETIN in the transmission header is in "production" status in the e-File database, then only transmission files identified as being "production" transmissions must be processed by the e-File system.	Database Validation Error	Reject And Stop
X0000-005	The XML data has failed schema validation	XML Error	Reject And Stop
X0000-006	MIME Header fields must conform to the specification for the transmission file published by the IRS.	XML Error	Reject And Stop
X0000-007	The namespace declarations in the root element of the SOAP Envelope (the 'Envelope' element) must be as follows: The default namespace shall be set to "http://www.irs.gov/efile" (xmlns="http://www.irs.gov/efile").The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").The namespace prefix "SOAP" shall be bound to the namespace "http://schemas.xmlsoap.org/soap/envelope/" (xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/") and the Envelope element must be qualified with this prefix.	XML Error	Reject And Stop
X0000-008	The namespace declarations in the root element of the return ('Return' element) must be as follows:The default namespace shall be set to "http://www.irs.gov/efile" (xmlns="http://www.irs.gov/efile").The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").	XML Error	Reject And Stop
X0000-009	The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.	XML Error	Reject And Stop

Rule Number	Rule Text	Error Category	Severity
X0000-010	The location specified for a return in the transmission manifest must be found in the transmission file.	Incorrect Data	Reject And Stop
X0000-011	The 'Content -Type' MIME Header for the return must be 'text/xml'.	Incorrect Data	Reject And Stop
X0000-012	The 'Content -Type' MIME Header for the binary attachments must be of type 'PDF'.	Incorrect Data	Reject
X0000-013	The "Content-Location" MIME header values must be unique within the return.	Duplicate Condition	Reject And Stop

990-EZ BUSINESS RULES FOR TAX YEAR 2004

Version 2004v3.0

Rule Number	Rule Text	Error Category	Severity
F5471-002	If Form 5471, Item B, checkbox "3" is checked, then one or more "Category 3 Filer Statements" [Category3FilerStatement] must be attached.	Missing Document	Reject
F5471-003	If Form 5471, Schedule C, Line 8, Columns "Functional Currency" or "US Dollars" has a non-zero value, then "Other Income Statement" [OtherIncomeForm5471Statement] must be attached.	Missing Document	Reject
F5471-005	If Form 5471, Schedule C, Line 16, Columns "Functional Currency" or "US Dollars" has a non-zero value, then "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached.	Missing Document	Reject
F5471-010	If Form 5471, Schedule H, Line 2h, Columns "Net Additions" or "Net Subtractions" has a non-zero value, then "Earnings and Profits Other Adjustments Statement" [EarningsAndProfitsOtherAdjStmnt] must be attached.	Missing Document	Reject
F5471-014	If Form 5471, Schedule F, Line 6, Column (a) or Column (b) has a non-zero value, then "Investment In Subsidiaries Statement" [InvestmentInSubsidiariesStmnt] must be attached.	Missing Document	Reject
F5471-026	If Form 5471, Schedule G, Line 1, checkbox 'Yes' is checked, then one or more "Owns Foreign Partnership Statement" [OwnsForeignPartnershipStmnt] must be attached.	Missing Document	Reject
F5471-029	If Form 5471, Schedule F, Line 4, Column (a) or Column (b) has a non-zero value, then "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached.	Missing Document	Reject
F5471-030	If Form 5471, Schedule F, Line 7, Column (a) or Column (b) has a non-zero value, then "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached.	Missing Document	Reject
F5471-031	If Form 5471, Schedule F, Line 12, Column (a) or Column (b) has a non-zero value, then "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached.	Missing Document	Reject
F5471-032	If Form 5471, Schedule F, Line 15, Column (a) or Column (b) has a non-zero value, then "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached.	Missing Document	Reject
F5471-033	If Form 5471, Schedule F, Line 17, Column (a) or Column (b) has a non-zero value, then "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached.	Missing Document	Reject
F990-001	In the Return Header, the tax period begin date must be 12 months earlier than tax period end date (Tax period begin date+12 months must equal tax period end date).	Incorrect Data	Reject

Rule Number	Rule Text	Error Category	Severity
F990-901	In the Return Header, the tax period end date must match data in the e-file database.	Database Validation Error	Reject
F990-902	The EIN in the return must have been established as an exempt organization return filer in the e-file database.	Database Validation Error	Reject
F990-905	Organization type specified in Item J, must match data in the e-file database.	Database Validation Error	Reject
F990EZ-001	If Form 990-EZ, Item K checkbox is not checked and Item H checkbox is not checked and Item L has a value greater than 75,000, then Schedule B (Form 990, 990-EZ, or 990-PF) must be attached to the Return.	Missing Document	Reject
F990EZ-002	If Form 990-EZ, Item J checkbox "501(c)" is checked, then Type of 501(c) Organization must be specified in parenthesis ("typeOf501cOrganization" must have a value).	Missing Data	Reject
F990EZ-003	If Form 990-EZ, Item K checkbox is not checked and Item L has a value greater than 75,000 and [either Item J checkbox "501(c)" is checked and type of 501(c) Organization is equal 3 ("typeOf501cOrganization" has a value of 3 in parenthesis) or Item J checkbox "4947(a)(1)" is checked], then one Schedule A (Form 990 or 990-EZ) must be attached.	Missing Document	Reject
F990EZ-004	If Form 990-EZ, Part I Line 10 has a value greater than zero, then "Grants and Similar Amounts Paid Schedule" [GrantsAndSimilarAmountsPaidSchedule] must be attached.	Missing Document	Reject
F990EZ-005	If Form 990-EZ, Item K checkbox is not checked and Item L has a value greater than 75,000, then Part II Line 25(A) "Total assets" (Beginning of year) must have a value.	Missing Data	Reject
F990EZ-006	If Form 990-EZ, Item K checkbox is not checked and Item L has a value greater than 75,000, then Part II Line 25(B) "Total assets" (End of year) must have a value.	Missing Data	Reject
F990EZ-007	If Form 990-EZ, Item K checkbox is not checked and Part II Line 25(B) is greater than or equal to 250,000, then Form 990 must be filed instead of Form 990-EZ.	Incorrect Data	Reject And Stop
F990EZ-008	If Form 990-EZ, the sum of Line 9, Line 7b, Line 6b, and Line 5b is greater than or equal to 100,000, then Form 990 must be filed instead of Form 990-EZ. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.	Incorrect Data	Reject And Stop
F990EZ-009	If Form 990-EZ, Item K checkbox is not checked and Item L has a value greater than 75,000, then Part II Line 27(A) "Net assets or fund balances" (Beginning of year) must have a value.	Missing Data	Reject
F990EZ-010	If Form 990-EZ, Item K checkbox is not checked and Item L has a value greater than 75,000, then Part II Line 27(B) "Net assets or fund balances" (End of year) must have a value.	Missing Data	Reject

Rule Number	Rule Text	Error Category	Severity
F990EZ-011	If Form 990-EZ, Item K checkbox is not checked and Item L has a value greater than 75,000, then one or more entries for "Program Service Accomplishments" ("ProgramServiceAccomplishments") must be provided in Part III.	Missing Data	Reject
F990EZ-013	If Form 990-EZ, Item K checkbox is not checked and Item L has a value greater than 75,000, then Part V Line 33 checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
F990EZ-014	If Form 990-EZ, Item K checkbox is not checked and Item L has a value greater than 75,000, then Part V Line 34 checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
F990EZ-016	If Form 990-EZ, Item K checkbox is not checked and Item J checkbox "527" is not checked and Item L has a value greater than 75,000, then Part V Line 35a checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
F990EZ-017	If Form 990-EZ, Item K checkbox is not checked and Item L has a value greater than 75,000, then Part V Line 36 checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
F990EZ-018	If Form 990-EZ, Part V Line 36 checkbox "Yes" is checked, then tax return cannot be filed electronically.	Incorrect Data	Reject And Stop
F990EZ-019	If Form 990-EZ, Item K checkbox is not checked and Item L has a value greater than 75,000, then Part V Line 38a checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
F990EZ-020	If Form 990-EZ, Part V Line 38a checkbox "Yes" is checked, then Part V Line 38b must have a value greater than zero.	Missing Data	Reject
F990EZ-021	If Form 990-EZ, Item K checkbox is not checked and Item L has a value greater than 75,000 and Item J "Organization type" is "501(c)(7)", then Part V Line 39a must have a value.	Missing Data	Reject
F990EZ-022	If Form 990-EZ, Item K checkbox is not checked and Item L has a value greater than 75,000 and Item J "Organization type" is "501(c)(7)", then Part V Line 39b must have a value.	Missing Data	Reject
F990EZ-023	If Form 990-EZ, Item K checkbox is not checked and Item L has a value greater than 75,000 and Item J "Organization type" is either "501(c)(3)" or "501(c)(4)", then Part V Line 40b checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
F990EZ-024	If Form 990-EZ, Item K checkbox is not checked and Item L has a value greater than 75,000, then Part V Line 42 (Name, Telephone No and Address "TheBooksAreInCareOf") must have value.	Missing Data	Reject
F990EZ-025	If From 990-EZ, Part V Line 43 checkbox is checked, then the Organization Type must be "4947(a)(1)".	Data Mismatch	Reject
F990EZ-026	If Form 990-EZ, Part V Line 43 checkbox "Form 1041" is checked, then Line 43 "the amount of tax-exempt interest" ("amountOfInterest") must be provided.	Missing Data	Reject

Rule Number	Rule Text	Error Category	Severity
F990EZ-027	If Form 990-EZ, Part V Line 43 checkbox is checked and the Preparer Name in the Return Header is provided, then either SSN or PTIN of the Preparer or EIN of the Preparer Firm must have a value.	Incorrect Data	Reject
F990EZ-028	If Form 990-EZ, Part V Line 43 checkbox is checked and the name of the Preparer Firm in the Return Header is provided, then either SSN or PTIN of the Preparer or EIN of the Preparer Firm must have a value.	Incorrect Data	Reject
F990EZ-029	If Form 990-EZ, Item K checkbox is not checked and Item L has a value greater than 75,000, then Part III Item "What is the organization's primary exempt purpose?" (The value on the line) must have a value.	Missing Data	Reject
F990EZ-030	If Form 990-EZ, Part V Line 43 checkbox is not checked, then neither SSN nor PTIN of the Preparer nor EIN of the Preparer Firm can be provided.	Incorrect Data	Reject
F990EZ-031	If Form 990-EZ, Item B, checkbox "Initial Return" is not checked, then the period between "Tax Period Beginning Date" and "Tax Period Ending Date" in the Return Header must not be less than twelve months.	Incorrect Data	Reject
F990EZ-032	If Form 990-EZ, Item K checkbox is not checked and Item L has a value greater than 75,000, then at least one entry in the list for "List of Officers, Directors, Trustees, and Key Employees" ("OfficerDirectorTrusteeKeyEmp") must have all of the following values: Name, address, title, average hours per week, and compensation in Part IV.	Missing Data	Reject
R0000-002	The return type must be specified for each return in the return header.	Missing Data	Reject And Stop
R0000-003	The return version (attribute 'returnVersion' of the Return element) must be specified for each return in the return header.	Missing Data	Reject And Stop
R0000-004	The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.	Data Mismatch	Reject And Stop
R0000-007	For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes listed for the corresponding State Abbreviation in Publication 4164.	Incorrect Data	Reject
R0000-014	SSN of the Preparer in the Return Header cannot be all zeros or all nines.	Incorrect Data	Reject
R0000-015	EIN of the Preparer Firm in the Return Header must not equal all nines.	Incorrect Data	Reject
R0000-017	If the element 'AuthorizeThirdParty' in the Return Header has a value of "Yes" indicated, then the element 'Phone' (in the parent element 'Preparer') must have a value.	Missing Data	Reject
R0000-018	The eight numeric digits of the PTIN (of the Preparer) following the letter P, must not equal all zeros or all nines in the Return Header.	Incorrect Data	Reject

Rule Number	Rule Text	Error Category	Severity
R0000-019	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).	Data Mismatch	Reject And Stop
R0000-020	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340.	Incorrect Data	Reject
R0000-021	The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all nines.	Incorrect Data	Reject
R0000-022	If the Filer has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the zip code must be in the range 090 - 098.	Incorrect Data	Reject
R0000-023	If the Filer has a US address in the Return Header and if the value of City is "APO" or "FPO", then the value of State must equal "AA", "AE" or "AP".	Incorrect Data	Reject
R0000-024	If the Filer has a US address in the Return Header and State Abbreviation has the value "AP" then first three digits of the zip code must be in the range 962 - 966.	Incorrect Data	Reject
R0000-026	If a binary attachment is present in the return, a description must be provided for the binary attachment (the MIME header Content-Description must have a non-null value).	Missing Data	Reject
R0000-027	There was a problem with IRS systems that prevented the return from being processed electronically. Please contact the Help Desk.	System Error	Reject
R0000-028	If the signature option "Binary Attachment 8453 Signature Document" is selected (the element "SignatureOption" in the Return Header has a value of "Binary Attachment 8453 Signature Document"), then a binary attachment with title "8453 Signature Document" must be present ('Content-Description' MIME Header of the binary attachment must have the value "8453 Signature Document").	Missing Document	Reject
R0000-029	If the Signature Option "PIN Number" is selected (the element "SignatureOption" in the Return Header has a value of "PIN Number") then the following fields must have a value in the Return Header: "PractitionerPIN", "TaxpayerPIN", "Name" of the "Officer", "Title" of the "Officer", "DateSigned" and "PINEnteredBy" Indicator.	Missing Data	Reject
R0000-030	In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator.	Data Mismatch	Reject
R0000-031	Taxpayer PIN in the Return Header cannot equal all zeros.	Incorrect Data	Reject
R0000-032	Signature Option in the Return Header is a required field and must have either the value "Binary Attachment 8453 Signature Document" or "PIN Number".	Missing Data	Reject
R0000-033	The first six digits of the ReturnId in the Return Header must be the same as the EFIN of the Originator in the Return Header	Data Mismatch	Reject
R0000-034	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP" then the City must be "APO" OR "FPO"	Incorrect Data	Reject

Rule Number	Rule Text	Error Category	Severity
R0000-035	The "Tax Period Ending Date" in the Return Header must be less than the "Received Date".	Incorrect Data	Reject And Stop
R0000-037	"Tax Year" in the Return Header must equal one of the following values for the processing year 2005 - ("2003", "2004").	Incorrect Data	Reject
R0000-038	"Tax Period Ending Date" in the Return Header must equal one of the following values for a return filed for Tax Year 2004 - ("20041231", "20050131", "20050228", "20050331", "20050430", "20050531", "20050630", "20050731", "20050831", "20050930", "20051031", "20051130").	Incorrect Data	Reject
R0000-039	"Tax Period Ending Date" in the Return Header must equal one of the following values for a return filed for Tax Year 2003 - ("20031231", "20040131", "20040229", "20040331", "20040430", "20040531", "20040630", "20040731", "20040831", "20040930", "20041031", "20041130").	Incorrect Data	Reject
R0000-040	"Tax Year" in the Return Header must equal the first four digits ("YYYY" digits) of the "TaxYearBeginningDate" in the Return Header.	Incorrect Data	Reject
R0000-041	For US Addresses, the fourth and fifth digit of the Zip Code of the Filer's address in the Return Header cannot both be zeros ("00"), except when the Zip code is 00800, 20500, 34000, 88600, 96100, 96900.	Incorrect Data	Reject
R0000-042	In the Return Header, the period between "Tax Period Beginning Date" and "Tax Period Ending Date" must not be more than twelve months.	Incorrect Data	Reject
R0000-043	In the Return Header, the "Tax Period Ending Date" must always be the last day of the month.	Incorrect Data	Reject
R0000-900	The return type indicated in the return header must match the return type established with the IRS for the EIN	Database Validation Error	Reject
R0000-901	Filer's EIN and Name Control in the Return Header must match data in the e-File database.	Database Validation Error	Reject
R0000-902	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.	Duplicate Condition	Reject And Stop
R0000-903	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return.	Duplicate Condition	Reject And Stop
R0000-904	Software ID in the Return Header must have passed testing for the form family and tax year.	Database Validation Error	Reject And Stop
R0000-905	Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.	Database Validation Error	Reject And Stop
R0000-907	The ReturnId in the Return Header must not be the same as the ReturnId on a previously accepted electronic return for the current tax year(the year for which the return is being filed). The ReturnId will be 20 positions in length consisting of the following format: EFIN (6 digits), YYYY (4 digits), Julian Day (3 digits), sequence number (7 digits).	Duplicate Condition	Reject

Rule Number	Rule Text	Error Category	Severity
SA-F990-001	If Schedule A(Form 990 or 990-EZ), Part III Line 1 checkbox "Yes" is checked, then Line 1 'Amount of lobbying expenditures' ("AmountOfLobbyingExpenditures") must have a value.	Missing Data	Reject
SA-F990-003	If Schedule A (Form 990 or 990-EZ), Part IV Line 10 checkbox is checked or Line 11a checkbox is checked or Line 11b checkbox is checked or Line 12 checkbox is checked, then Part IV-A Line 15(e) must have a value.	Missing Data	Reject
SA-F990-004	If Schedule A (Form 990 or 990-EZ), Part IV Line 10 checkbox is checked or Line 11a checkbox is checked or Line 11b checkbox is checked or Line 12 checkbox is checked, then Part IV-A Line 16(e) must have a value.	Missing Data	Reject
SA-F990-005	If Schedule A (Form 990 or 990-EZ), Part IV Line 10 checkbox is checked or Line 11a checkbox is checked or Line 11b checkbox is checked or Line 12 checkbox is checked, then Part IV-A Line 17(e) must have a value.	Missing Data	Reject
SA-F990-006	If Schedule A (Form 990 or 990-EZ), Part IV Line 10 checkbox is checked or Line 11a checkbox is checked or Line 11b checkbox is checked or Line 12 checkbox is checked, then Part IV-A Line 19(e) must have a value.	Missing Data	Reject
SA-F990-007	If Schedule A (Form 990 or 990-EZ), Part IV Line 10 checkbox is checked or Line 11a checkbox is checked or Line 11b checkbox is checked or Line 12 checkbox is checked, then Part IV-A Line 20(e) must have a value.	Missing Data	Reject
SA-F990-008	If Schedule A (Form 990 or 990-EZ), Part IV Line 10 checkbox is checked or Line 11a checkbox is checked or Line 11b checkbox is checked or Line 12 checkbox is checked, then Part IV-A Line 21(e) must have a value.	Missing Data	Reject
SA-F990-009	If Schedule A (Form 990 or 990-EZ), Part IV Line 10 checkbox is checked or Line 11a checkbox is checked or Line 11b checkbox is checked or Line 12 checkbox is checked, then Part IV-A Line 22(e) must have a value.	Missing Data	Reject
SA-F990-010	If Schedule A (Form 990 or 990-EZ), Part IV Line 10 checkbox is checked or Line 11a checkbox is checked or Line 11b checkbox is checked or Line 12 checkbox is checked, then Part IV-A Line 23(e) must have a value.	Missing Data	Reject
SA-F990-011	If Schedule A (Form 990 or 990-EZ), Part IV Line 10 checkbox is checked or Line 11a checkbox is checked or Line 11b checkbox is checked or Line 12 checkbox is checked, then Part IV-A Line 24(e) must have a value.	Missing Data	Reject
SA-F990-015	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 29 checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-016	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 30 checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-017	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 31 checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject

Rule Number	Rule Text	Error Category	Severity
SA-F990-018	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 32a checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-019	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 32b checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-020	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 32c checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-021	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 32d checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-022	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 33a checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-023	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 33b checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-024	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 33c checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-025	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 33d checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-026	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 33e checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-027	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 33f checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-028	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 33g checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-029	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 33h checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-032	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 35 checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject
SA-F990-033	If Schedule A (Form 990 or 990-EZ), Part III Line 1 checkbox "Yes" is checked and organization has previously submitted Form 5768, then Part VI-A Line 38(b) must equal the amount entered on Part III Line 1 ("Amount of Lobbying Expenditures").	Data Mismatch	Reject
SA-F990-034	If Schedule A (Form 990 or 990-EZ), Part III Line 1 checkbox "Yes" is checked and organization has previously submitted Form 5768, then Part VI-A Line 40(b) must have a value.	Missing Data	Reject

Rule Number	Rule Text	Error Category	Severity
SA-F990-035	If Schedule A (Form 990 or 990-EZ), Part III Line 1 checkbox "Yes" is checked and organization has previously submitted Form 5768, then Part VI-A Line 42(b) must equal 25% of Line 41(b). When doing this calculation if the remainder is greater than or equal to 0.5, round up to the next integer. If the remainder is less than 0.5, truncate.	Math Error	Reject
SA-F990-036	If Schedule A (Form 990 or 990-EZ), Part III Line 1 checkbox "Yes" is checked and organization has previously submitted Form 5768, then Part VI-A Line 43(b) must have a value.	Missing Data	Reject
SA-F990-037	If Schedule A (Form 990 or 990-EZ), Part III Line 1 checkbox "Yes" is checked and organization has previously submitted Form 5768, then Part VI-A Line 44(b) must have a value.	Missing Data	Reject
SA-F990-038	If Schedule A (Form 990 or 990-EZ), Part III Line 1 checkbox "Yes" is checked and organization has not previously submitted Form 5768, then Part VI-B Line i must equal the amount entered on Part III Line1 ("AmountofLobbyingExpenditures").	Data Mismatch	Reject
SB-F990-001	If Schedule B (Form 990, 990-EZ, or 990-PF), checkbox "501(c)() (enter number) organization" is checked, then Type of 501(c) Organization must be specified in the parenthesis ("typeOf501cOrganization" must have a value).	Missing Data	Reject
SB-F990-002	If Schedule B (Form 990, 990-EZ, or 990-PF), Item "Organization type" is not equal to "501(c)(7)" and "501(c)(8)" and "501(c)(10)", then no more than one of the four checkboxes, one under "General Rule" and three under "Special Rules" must be checked.	Incorrect Data	Reject
SB-F990-003	If Schedule B (Form 990, 990-EZ, or 990-PF), "Special Rules" first checkbox '...met 1/3 support test' ("SpclRuleMetOneThirdSuprtTest") is checked, then Item "Organization type" must equal to "501(c)(3)" ("Organization type "501(c)" must be checked and the value in parenthesis must be equal to 3).	Incorrect Data	Reject
SB-F990-004	If Schedule B (Form 990, 990-EZ, or 990-PF), "Special Rules" second checkbox '...received total contributions of more than 1,000' ("SpclRuleRcvdTotContriMore1000") is checked or "Special Rules" third checkbox '...received some contributions no more than 1,000' ("SpclRuleRcvdTotContriUpTo1000") is checked, then Item "Organization type" must equal to "501(c)(7)" or "501(c)(8)" or "501(c)(10)" ("Organization type "501(c)" must be checked and the value in parenthesis must be equal to 7 or 8 or 10).	Incorrect Data	Reject
SB-F990-005	If Schedule B (Form 990, 990-EZ, or 990-PF), "Special Rules" third checkbox '...received some contributions no more than 1,000' ("SpclRuleRcvdTotContriUpTo1000") is checked, then 'total contribution amount' ("totalContributions") must have a value.	Missing Data	Reject

Rule Number	Rule Text	Error Category	Severity
SB-F990-012	If Schedule B (Form 990, 990-EZ, or 990-PF), checkbox for "General Rule" is checked or "Special Rules" first checkbox '...met 1/3 support test' is checked or "Special Rules" second checkbox '...received total contributions of more than 1,000' is checked, then one or more entries in Part I "Contributors" ("ContributorInfo") must be provided.	Missing Data	Reject
SB-F990-013	On Schedule B (Form 990, 990-EZ, or 990-PF), Part I each entry for "Contributors" must be complete. If Column (b) for an entry in Part I contains the value "Pd. 527(j)(1)" (checkbox "Pd527j1 is checked), then "Aggregate contributions" must have a value. If Column (b) for an entry contains a value other than "Pd. 527(j)(1)", then "Number", "Name", "Address" and "Aggregate contributions" must have a value and one or more of the checkboxes for Type of Contribution - "Person", "Payroll" or "Noncash" must be checked.	Missing Data	Reject
T0000-001	The 'production' Modernized e-File system must not process transmission files whose 'process type' is set to 'T' (created for ATS testing)	Data Mismatch	Reject And Stop
T0000-002	The 'test' Modernized e-File system must not process transmission files whose 'process type' is set to 'P'(created for production use)	Data Mismatch	Reject And Stop
T0000-003	The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.	Data Mismatch	Reject And Stop
T0000-004	The transmission version specified in the transmission header for the transmission (structure) must match a supported version of the transmission (structure).	Incorrect Data	Reject And Stop
T0000-005	The transmission version must be specified in the transmission header of the transmission file.	Missing Data	Reject And Stop
T0000-006	The ETIN used to logon to EMS or selected on the internet must match the ETIN found in the transmission header	Data Mismatch	Reject And Stop
T0000-007	The processing site <name> does not accept data in XML format.	Unsupported	Reject
T0000-008	The XML file does not contain a valid value for the MIME header 'X-eFileRoutingCode'. The valid values are "94X", "PINREGISTRATION" or "MEF".	Incorrect Data	Reject
T0000-009	The Transmission File must be free of virus. A virus was found in this file.	Unsupported	Reject And Stop
T0000-900	Transmission cannot be a duplicate of a previously accepted transmission.	Duplicate Condition	Reject And Stop
T0000-901	If the ETIN in the transmission header is in "test" status in the e-File database, then only transmission files identified as being "test" transmissions must be processed by the e-File system.	Database Validation Error	Reject And Stop
T0000-902	If the ETIN in the transmission header is in "production" status in the e-File database, then only transmission files identified as being "production" transmissions must be processed by the e-File system.	Database Validation Error	Reject And Stop
X0000-005	The XML data has failed schema validation	XML Error	Reject And Stop

Rule Number	Rule Text	Error Category	Severity
X0000-006	MIME Header fields must conform to the specification for the transmission file published by the IRS.	XML Error	Reject And Stop
X0000-007	The namespace declarations in the root element of the SOAP Envelope (the 'Envelope' element) must be as follows: The default namespace shall be set to "http://www.irs.gov/efile" (xmlns="http://www.irs.gov/efile").The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").The namespace prefix "SOAP" shall be bound to the namespace "http://schemas.xmlsoap.org/soap/envelope/" (xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/") and the Envelope element must be qualified with this prefix.	XML Error	Reject And Stop
X0000-008	The namespace declarations in the root element of the return ('Return' element) must be as follows:The default namespace shall be set to "http://www.irs.gov/efile" (xmlns="http://www.irs.gov/efile").The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").	XML Error	Reject And Stop
X0000-009	The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.	XML Error	Reject And Stop
X0000-010	The location specified for a return in the transmission manifest must be found in the transmission file.	Incorrect Data	Reject And Stop
X0000-011	The 'Content -Type' MIME Header for the return must be 'text/xml'.	Incorrect Data	Reject And Stop
X0000-012	The 'Content -Type' MIME Header for the binary attachments must be of type 'PDF'.	Incorrect Data	Reject
X0000-013	The "Content-Location" MIME header values must be unique within the return.	Duplicate Condition	Reject And Stop

990-PF BUSINESS RULES FOR TAX YEAR 2004

Version 2004v3.0

Rule Number	Rule Text	Error Category	Severity
F5471-002	If Form 5471, Item B, checkbox "3" is checked, then one or more "Category 3 Filer Statements" [Category3FilerStatement] must be attached.	Missing Document	Reject
F5471-003	If Form 5471, Schedule C, Line 8, Columns "Functional Currency" or "US Dollars" has a non-zero value, then "Other Income Statement" [OtherIncomeForm5471Statement] must be attached.	Missing Document	Reject
F5471-005	If Form 5471, Schedule C, Line 16, Columns "Functional Currency" or "US Dollars" has a non-zero value, then "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached.	Missing Document	Reject
F5471-010	If Form 5471, Schedule H, Line 2h, Columns "Net Additions" or "Net Subtractions" has a non-zero value, then "Earnings and Profits Other Adjustments Statement" [EarningsAndProfitsOtherAdjStmt] must be attached.	Missing Document	Reject
F5471-014	If Form 5471, Schedule F, Line 6, Column (a) or Column (b) has a non-zero value, then "Investment In Subsidiaries Statement" [InvestmentInSubsidiariesStmt] must be attached.	Missing Document	Reject
F5471-026	If Form 5471, Schedule G, Line 1, checkbox 'Yes' is checked, then one or more "Owns Foreign Partnership Statement" [OwnsForeignPartnershipStmt] must be attached.	Missing Document	Reject
F5471-029	If Form 5471, Schedule F, Line 4, Column (a) or Column (b) has a non-zero value, then "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached.	Missing Document	Reject
F5471-030	If Form 5471, Schedule F, Line 7, Column (a) or Column (b) has a non-zero value, then "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached.	Missing Document	Reject
F5471-031	If Form 5471, Schedule F, Line 12, Column (a) or Column (b) has a non-zero value, then "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached.	Missing Document	Reject
F5471-032	If Form 5471, Schedule F, Line 15, Column (a) or Column (b) has a non-zero value, then "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached.	Missing Document	Reject
F5471-033	If Form 5471, Schedule F, Line 17, Column (a) or Column (b) has a non-zero value, then "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached.	Missing Document	Reject
F990-001	In the Return Header, the tax period begin date must be 12 months earlier than tax period end date (Tax period begin date+12 months must equal tax period end date).	Incorrect Data	Reject
F990-901	In the Return Header, the tax period end date must match data in the e-file database.	Database Validation Error	Reject
F990PF-001	If Form 990-PF, Part I, Line 2 checkbox "Check if the foundation is not required to attach Schedule B" is not checked, and Line 1(a) has a value greater than or equal to 5000, then Schedule B (Form 990, 990-EZ, or 990-PF) must be present in the return.	Missing Document	Reject
F990PF-002	Form 990-PF, Part I, Line 7(b) must equal Part IV, Line 2, if Part IV, Line 2 is non-negative. If Part IV, Line 2 is a negative number, Part I, Line 7(b) must equal zero.	Incorrect Data	Reject

Rule Number	Rule Text	Error Category	Severity
F990PF-003	Form 990-PF, Part I, Line 27b(b) must equal [Line 12(b) minus (-) Line 26(b)], if the result is non-negative. If the result of the calculation is a negative number, Part I, Line 27b(b) must equal zero.	Incorrect Data	Reject
F990PF-005	If Form 990-PF, Part VI, Line 1b is checked and Part V, "Was the organization liable for the section 4942 tax on the distributable amount of any year in the base period" has a choice of 'Yes' indicated, then Part V, Line 1 through 8 must not have a value.	Incorrect Data	Reject
F990PF-006	If Form 990-PF, Part VI, Line 1b is checked and Item G, checkbox "Initial Return" is checked, then Part V, Line 1 through 8 must not have a value	Incorrect Data	Reject
F990PF-007	If Form 990-PF, Part VI, Line 1b is checked, then Part V, Line 4 must equal Part X, Line 5.	Data Mismatch	Reject
F990PF-008	If Form 990-PF, Part VI, Line 1b is checked, then Part V, Line 8 must equal Part XII, Line 4.	Data Mismatch	Reject
F990PF-009	If Form 990-PF, Part VI, Line 1a checkbox is checked, then Line 1 must equal N/A (the literal value "N/A").	Incorrect Data	Reject
F990PF-010	If Form 990-PF, Part VI, Line 1a checkbox is checked, then Part VII-A, Line 9 must have a choice of 'Yes' indicated.	Incorrect Data	Reject
F990PF-011	If Form 990-PF, Part VI, Line 1b checkbox is checked, then Part VI, Line 1 must equal 1% of Part I, Line 27b(b).	Incorrect Data	Reject
F990PF-012	If Form 990-PF, Part VI, Line 1b checkbox is checked, then Part V, Line 8 must be greater than or equal to Part V, Line 7.	Incorrect Data	Reject
F990PF-013	If Form 990-PF, Part VI, Line 1a checkbox and Line 1b checkbox are not checked, then Part VI, Line 1 must equal 2% of Part I, Line 27b(b).	Incorrect Data	Reject
F990PF-014	If Form 990-PF, Part VI, Line 2 has a value greater than zero, Item H checkbox "Section 4947(a)(1) nonexempt charitable trust" or checkbox "Other taxable private foundation" must be checked.	Incorrect Data	Reject
F990PF-015	Form 990-PF, Part VI, Line 3 must equal Part VI, Line 1 plus (+) Part VI, Line 2. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.	Math Error	Reject
F990PF-016	If Form 990-PF, Part VI, Line 4 has a value greater than zero, then Item H checkbox "Section 4947(a)(1) nonexempt charitable trust" or checkbox "Other taxable private foundation" must be checked.	Incorrect Data	Reject
F990PF-017	Form 990-PF, Part VI, Line 5 must equal [Part VI, Line 3 minus(-) Part VI Line 4], if the result is non-negative. If the result of the calculation is a negative number, Part VI, Line 5 must equal zero.	Incorrect Data	Reject
F990PF-018	Form 990-PF, Part VI, Line 7 must equal the sum of Line 6a plus(+) Line 6c plus(+) Line 6d.	Math Error	Reject
F990PF-019	If Form 990-PF, Part VI, Line 8, checkbox "If Form 2220 is attached" is checked, Form 2220 must be attached.	Missing Document	Reject
F990PF-020	If Form 2220 is present in the return, then Form 990-PF, Part VI, Line 8 must equal Form 2220, Line 36.	Data Mismatch	Reject
F990PF-021	If Form 990-PF, Part VI, [Line 5 plus(+) Line 8] is greater than Line 7, then [Line 5 plus(+) Line 8 minus (-) Line 7] must equal Line 9. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.	Math Error	Reject
F990PF-022	If Form 990-PF, Part VI, [Line 5 plus(+) Line 8] is less than Line 7, then [Line 7 minus(-) (Line 5 plus(+) Line 8)] must equal Line 10. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.	Math Error	Reject

Rule Number	Rule Text	Error Category	Severity
F990PF-023	If the timestamp in the GTX key is after the due date of the return (four and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must not be later than the date the return was received and must not be prior to five days before the date the return was received by the IRS	Incorrect Data	Reject
F990PF-024	Form 990-PF, Part VI, sum of amounts in Line 11 must be less than or equal to Line 10.	Incorrect Data	Reject
F990PF-025	If Form 990-PF, Part VII-A, Line 13 checkbox is checked, then Item H checkbox "Section 4947(a)(1) nonexempt charitable trust" must be checked.	Incorrect Data	Reject
F990PF-026	Form 990-PF, Part VIII, Line 1, at least one entry in the list "List all officers, directors, trustees, foundation managers and their compensation" must have all of the following values: Name, address, title, average hours per week and compensation.	Missing Data	Reject
F990PF-029	If Form 990-PF, Part VII-A, Line 9 has a choice of 'Yes' indicated, then at least one charitable activity must be listed in Part IX-A.	Missing Data	Reject
F990PF-030	Form 990-PF, Part X, Line 6 must equal 5% of Line 5.	Incorrect Data	Reject
F990PF-031	If Form 990-PF, Part XI, checkbox "Distributable Amount" is not checked and (Form 990-PF, Item H, checkbox "Section 501(c)(3) exempt private foundation" or checkbox "Section 4947(a)(1) nonexempt charitable trust") is checked, Part XI, Line 7 must have a value.	Missing Data	Reject
F990PF-032	If "Borrowed Funds Election" [BorrowedFundsElection] is not present in the return, then Form 990-PF, Part XII, Line 1a must equal Part I, Line 26, column(d).	Data Mismatch	Reject
F990PF-033	If Form 990-PF, Part XI, checkbox "Distributable Amount" is not checked and (Form 990-PF, Item H, checkbox "Section 501(c)(3) exempt private foundation" or checkbox "Section 4947(a)(1) nonexempt charitable trust") is checked, Part XIII, Line 1d must have a value.	Missing Data	Reject
F990PF-034	If Form 990-PF, Part XI, checkbox "Distributable Amount" is not checked and (Form 990-PF, Item H, checkbox "Section 501(c)(3) exempt private foundation" or checkbox "Section 4947(a)(1) nonexempt charitable trust") is checked, Part XIII, Line 6f(d) must have a value.	Missing Data	Reject
F990PF-035	If Form 990-PF, Part VII-A, Line 9 has a choice of 'Yes' indicated, then Part XIV, Line 2a(a) must have a value.	Missing Data	Reject
F990PF-036	If Form 990-PF, Part VII-A, Line 9 has a choice of 'Yes' indicated, then Part XIV, Line 2a(e) must have a value.	Missing Data	Reject
F990PF-037	If Form 990-PF, Part VII-A, Line 9 has a choice of 'Yes' indicated, then Part XIV, Line 2c(e) must have a value.	Missing Data	Reject
F990PF-038	If Form 990-PF, Part VII-A, Line 9 has a choice of 'Yes' indicated, then one or more of the following groups of fields in Part XIV must have a value: [Line 3a(1)(e) and Line 3a(2)(e)] OR Line 3b(e) OR [Line 3c(1)(e) and Line 3c(2)(e) and Line 3c(3)(e) and Line 3c(4)(e)].	Missing Data	Reject
F990PF-039	If Form 990-PF, [Item H, checkbox "Section 501(c)(3) exempt private foundation" or checkbox "Section 4947(a)(1) nonexempt charitable trust" is checked] and [Part VII-A, Line 7 has a choice of 'Yes' indicated OR Part II, Line 16(b) is greater than 5000], then Part XV, Line 2 checkbox must be checked OR at least one complete entry for submission information (Lines 2a through 2d) must be provided.	Missing Data	Reject

Rule Number	Rule Text	Error Category	Severity
F990PF-040	If Form 990-PF, [Item H, checkbox "Section 501(c)(3) exempt private foundation" or checkbox "Section 4947(a)(1) nonexempt charitable trust" is checked] AND [Part VII-A, Line 7 has a choice of 'Yes' indicated OR Part II, Line 16(b) is greater than 5000] AND [Part I, Line 25(a) or Line 25(d)] has a value, then at least one entry must be provided in Part XV, Line 3a in the list "Grants and contributions paid during the year".	Missing Data	Reject
F990PF-041	Form 990-PF, Part XV, Line 3a, for each entry in the list "Grants and contributions paid during the year", if a name is present, the "Address of the recipient", "Purpose of the grant" and the "Amount" must be provided.	Missing Data	Reject
F990PF-042	Form 990-PF, Part XV, Line 3b, for each entry in the list "Grants and contributions approved for future payment", if a name is present, the "Address of the recipient", "Purpose of the grant" and the "Amount" must be provided.	Missing Data	Reject
F990PF-043	Form 990-PF, Part XVII, if a choice of 'Yes' is indicated for any of the lines - 1a through 1c, then at least one complete corresponding entry must be provided for Line 1d.	Missing Data	Reject
F990PF-044	Form 990-PF, Part XVII, Line 2a has a choice of 'Yes' indicated, then at least one complete entry must be provided in Line 2b.	Missing Data	Reject
F990PF-046	If Form 990-PF, Part VII-A, Line 1b has a choice of `Yes' indicated, then the tax return cannot be filed electronically.	Incorrect Data	Reject And Stop
F990PF-047	If Form 990-PF, Part VII-A, Line 5 has a choice of `Yes' indicated, then the tax return cannot be filed electronically.	Incorrect Data	Reject And Stop
F990PF-048	If Form 990-PF, Item G, checkbox "Initial Return" is not checked, then the period between "Tax Period Beginning Date" and "Tax Period Ending Date" in the Return Header must not be less than twelve months.	Incorrect Data	Reject
F990PF-049	If Form 990-PF, Part VII-A, Line 13 checkbox is checked and the Preparer Name in the Return Header is provided, then either SSN or PTIN of the Preparer or EIN of the Preparer Firm must have a value.	Incorrect Data	Reject
F990PF-050	If Form 990-PF, Part VII-A, Line 13 checkbox is checked and the name of the Preparer Firm in the Return Header is provided, then either SSN or PTIN of the Preparer or EIN of the Preparer Firm must have a value.	Incorrect Data	Reject
F990PF-051	If Form 990-PF, Part VII-A, Line 13 checkbox is not checked, then neither SSN nor PTIN of the Preparer nor EIN of the Preparer Firm must be provided.	Incorrect Data	Reject
F990PF-052	If Form 990-PF, Part VII-A, Line 1a has a choice of `Yes' indicated, then the tax return cannot be filed electronically.	Incorrect Data	Reject And Stop
F990PF-900	The EIN in the return must have been established as a private foundation return filer in the e-file database.	Database Validation Error	Reject
F990PF-901	Form 990-PF, Item H, the type of organization checked must match data in the e-file database	Database Validation Error	Reject
F990PF-902	If Form 990-PF, Part VI, Line 1a checkbox is checked, then the organization must have a foundation code "02" in the e-file database.	Database Validation Error	Reject
F990PF-903	If Form 990-PF, Part VII-A, Line 9 has a choice of `Yes' indicated, then the organization must have a foundation code "02" or "03" in the e-file database.	Database Validation Error	Reject
FPYMT-001	Tax payer's Day Time Phone Number in IRS Payment Record cannot equal all zeros.	Incorrect Data	Reject
FPYMT-013	"Payment Amount" in the IRS Payment Record must not be greater than Form 990-PF, Part VI, Line 9.	Incorrect Data	Reject
R0000-002	The return type must be specified for each return in the return header.	Missing Data	Reject And Stop

Rule Number	Rule Text	Error Category	Severity
R0000-003	The return version (attribute 'returnVersion' of the Return element) must be specified for each return in the return header.	Missing Data	Reject And Stop
R0000-004	The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.	Data Mismatch	Reject And Stop
R0000-007	For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes listed for the corresponding State Abbreviation in Publication 4164.	Incorrect Data	Reject
R0000-008	Bank Account Number (in Direct Deposit and IRS Payment Record) must not equal all zero(s).	Incorrect Data	Reject
R0000-014	SSN of the Preparer in the Return Header cannot be all zeros or all nines.	Incorrect Data	Reject
R0000-015	EIN of the Preparer Firm in the Return Header must not equal all nines.	Incorrect Data	Reject
R0000-017	If the element 'AuthorizeThirdParty' in the Return Header has a value of "Yes" indicated, then the element 'Phone' (in the parent element 'Preparer') must have a value.	Missing Data	Reject
R0000-018	The eight numeric digits of the PTIN (of the Preparer) following the letter P, must not equal all zeros or all nines in the Return Header.	Incorrect Data	Reject
R0000-019	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).	Data Mismatch	Reject And Stop
R0000-020	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340.	Incorrect Data	Reject
R0000-021	The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all nines.	Incorrect Data	Reject
R0000-022	If the Filer has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the zip code must be in the range 090 - 098.	Incorrect Data	Reject
R0000-023	If the Filer has a US address in the Return Header and if the value of City is "APO" or "FPO", then the value of State must equal "AA", "AE" or "AP".	Incorrect Data	Reject
R0000-024	If the Filer has a US address in the Return Header and State Abbreviation has the value "AP" then first three digits of the zip code must be in the range 962 - 966.	Incorrect Data	Reject
R0000-026	If a binary attachment is present in the return, a description must be provided for the binary attachment (the MIME header Content-Description must have a non-null value).	Missing Data	Reject
R0000-027	There was a problem with IRS systems that prevented the return from being processed electronically. Please contact the Help Desk.	System Error	Reject
R0000-028	If the signature option "Binary Attachment 8453 Signature Document" is selected (the element "SignatureOption" in the Return Header has a value of "Binary Attachment 8453 Signature Document"), then a binary attachment with title "8453 Signature Document" must be present ('Content-Description' MIME Header of the binary attachment must have the value "8453 Signature Document").	Missing Document	Reject

Rule Number	Rule Text	Error Category	Severity
R0000-029	If the Signature Option "PIN Number" is selected (the element "SignatureOption" in the Return Header has a value of "PIN Number") then the following fields must have a value in the Return Header: "PractitionerPIN", "TaxpayerPIN", "Name" of the "Officer", "Title" of the "Officer", "DateSigned" and "PINEnteredBy" Indicator.	Missing Data	Reject
R0000-030	In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator.	Data Mismatch	Reject
R0000-031	Taxpayer PIN in the Return Header cannot equal all zeros.	Incorrect Data	Reject
R0000-032	Signature Option in the Return Header is a required field and must have either the value "Binary Attachment 8453 Signature Document" or "PIN Number".	Missing Data	Reject
R0000-033	The first six digits of the ReturnId in the Return Header must be the same as the EFIN of the Originator in the Return Header	Data Mismatch	Reject
R0000-034	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP then the City must be "APO" OR "FPO"	Incorrect Data	Reject
R0000-035	The "Tax Period Ending Date" in the Return Header must be less than the "Received Date".	Incorrect Data	Reject And Stop
R0000-037	"Tax Year" in the Return Header must equal one of the following values for the processing year 2005 - ("2003", "2004").	Incorrect Data	Reject
R0000-038	"Tax Period Ending Date" in the Return Header must equal one of the following values for a return filed for Tax Year 2004 - ("20041231", "20050131", "20050228", "20050331", "20050430", "20050531", "20050630", "20050731", "20050831", "20050930", "20051031", "20051130").	Incorrect Data	Reject
R0000-039	"Tax Period Ending Date" in the Return Header must equal one of the following values for a return filed for Tax Year 2003 - ("20031231", "20040131", "20040229", "20040331", "20040430", "20040531", "20040630", "20040731", "20040831", "20040930", "20041031", "20041130").	Incorrect Data	Reject
R0000-040	"Tax Year" in the Return Header must equal the first four digits ("YYYY" digits) of the "TaxYearBeginningDate" in the Return Header.	Incorrect Data	Reject
R0000-041	For US Addresses, the fourth and fifth digit of the Zip Code of the Filer's address in the Return Header cannot both be zeros ("00"), except when the Zip code is 00800, 20500, 34000, 88600, 96100, 96900.	Incorrect Data	Reject
R0000-042	In the Return Header, the period between "Tax Period Beginning Date" and "Tax Period Ending Date" must not be more than twelve months.	Incorrect Data	Reject
R0000-043	In the Return Header, the "Tax Period Ending Date" must always be the last day of the month.	Incorrect Data	Reject
R0000-900	The return type indicated in the return header must match the return type established with the IRS for the EIN	Database Validation Error	Reject
R0000-901	Filer's EIN and Name Control in the Return Header must match data in the e-File database.	Database Validation Error	Reject
R0000-902	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.	Duplicate Condition	Reject And Stop
R0000-903	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return.	Duplicate Condition	Reject And Stop
R0000-904	Software ID in the Return Header must have passed testing for the form family and tax year.	Database Validation Error	Reject And Stop

Rule Number	Rule Text	Error Category	Severity
R0000-905	Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.	Database Validation Error	Reject And Stop
R0000-906	Routing Transit Number (RTN) included in the return must be present in the e-File database.	Database Validation Error	Reject
R0000-907	The ReturnId in the Return Header must not be the same as the ReturnId on a previously accepted electronic return for the current tax year(the year for which the return is being filed). The ReturnId will be 20 positions in length consisting of the following format: EFIN (6 digits), YYYY (4 digits), Julian Day (3 digits), sequence number (7 digits).	Duplicate Condition	Reject
SB-F990-001	If Schedule B (Form 990, 990-EZ, or 990-PF), checkbox "501(c) () (enter number) organization" is checked, then Type of 501(c) Organization must be specified in the parenthesis ("typeOf501cOrganization" must have a value).	Missing Data	Reject
SB-F990-002	If Schedule B (Form 990, 990-EZ, or 990-PF), Item "Organization type" is not equal to "501(c)(7)" and "501(c)(8)" and "501(c)(10)", then no more than one of the four checkboxes, one under "General Rule" and three under "Special Rules" must be checked.	Incorrect Data	Reject
SB-F990-003	If Schedule B (Form 990, 990-EZ, or 990-PF), "Special Rules" first checkbox '...met 1/3 support test' ("SpclRuleMetOneThirdSuprtTest") is checked, then Item "Organization type" must equal to "501(c)(3)" ("Organization type "501(c)" must be checked and the value in parenthesis must be equal to 3).	Incorrect Data	Reject
SB-F990-004	If Schedule B (Form 990, 990-EZ, or 990-PF), "Special Rules" second checkbox '...received total contributions of more than 1,000' ("SpclRuleRcvdTotContriMore1000") is checked or "Special Rules" third checkbox '...received some contributions no more than 1,000' ("SpclRuleRcvdTotContriUpTo1000") is checked, then Item "Organization type" must equal to "501(c)(7)" or "501(c)(8)" or "501(c)(10)" ("Organization type "501(c)" must be checked and the value in parenthesis must be equal to 7 or 8 or 10).	Incorrect Data	Reject
SB-F990-005	If Schedule B (Form 990, 990-EZ, or 990-PF), "Special Rules" third checkbox '...received some contributions no more than 1,000' ("SpclRuleRcvdTotContriUpTo1000") is checked, then 'total contribution amount' ("totalContributions") must have a value.	Missing Data	Reject
SB-F990-012	If Schedule B (Form 990, 990-EZ, or 990-PF), checkbox for "General Rule" is checked or "Special Rules" first checkbox '...met 1/3 support test' is checked or "Special Rules" second checkbox '...received total contributions of more than 1,000' is checked, then one or more entries in Part I "Contributors" ("ContributorInfo") must be provided.	Missing Data	Reject
SB-F990-013	On Schedule B (Form 990, 990-EZ, or 990-PF), Part I each entry for "Contributors" must be complete. If Column (b) for an entry in Part I contains the value "Pd. 527(j)(1)" (checkbox "Pd527j1 is checked), then "Aggregate contributions" must have a value. If Column (b) for an entry contains a value other than "Pd. 527(j)(1)", then "Number", "Name", "Address" and "Aggregate contributions" must have a value and one or more of the checkboxes for Type of Contribution - "Person", "Payroll" or "Noncash" must be checked.	Missing Data	Reject
T0000-001	The 'production' Modernized e-File system must not process transmission files whose 'process type' is set to 'T' (created for ATS testing)	Data Mismatch	Reject And Stop

Rule Number	Rule Text	Error Category	Severity
T0000-002	The 'test' Modernized e-File system must not process transmission files whose 'process type' is set to 'P'(created for production use)	Data Mismatch	Reject And Stop
T0000-003	The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.	Data Mismatch	Reject And Stop
T0000-004	The transmission version specified in the transmission header for the transmission (structure) must match a supported version of the transmission (structure).	Incorrect Data	Reject And Stop
T0000-005	The transmission version must be specified in the transmission header of the transmission file.	Missing Data	Reject And Stop
T0000-006	The ETIN used to logon to EMS or selected on the internet must match the ETIN found in the transmission header	Data Mismatch	Reject And Stop
T0000-007	The processing site <name> does not accept data in XML format.	Unsupported	Reject
T0000-008	The XML file does not contain a valid value for the MIME header 'X-eFileRoutingCode'. The valid values are "94X", "PINREGISTRATION" or "MEF".	Incorrect Data	Reject
T0000-009	The Transmission File must be free of virus. A virus was found in this file.	Unsupported	Reject And Stop
T0000-900	Transmission cannot be a duplicate of a previously accepted transmission.	Duplicate Condition	Reject And Stop
T0000-901	If the ETIN in the transmission header is in "test" status in the e-File database, then only transmission files identified as being "test" transmissions must be processed by the e-File system.	Database Validation Error	Reject And Stop
T0000-902	If the ETIN in the transmission header is in "production" status in the e-File database, then only transmission files identified as being "production" transmissions must be processed by the e-File system.	Database Validation Error	Reject And Stop
X0000-005	The XML data has failed schema validation	XML Error	Reject And Stop
X0000-006	MIME Header fields must conform to the specification for the transmission file published by the IRS.	XML Error	Reject And Stop
X0000-007	The namespace declarations in the root element of the SOAP Envelope (the 'Envelope' element) must be as follows: The default namespace shall be set to "http://www.irs.gov/efile" (xmlns= "http://www.irs.gov/efile").The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").The namespace prefix "SOAP" shall be bound to the namespace "http://schemas.xmlsoap.org/soap/envelope/" (xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/") and the Envelope element must be qualified with this prefix.	XML Error	Reject And Stop
X0000-008	The namespace declarations in the root element of the return ('Return' element) must be as follows:The default namespace shall be set to "http://www.irs.gov/efile" (xmlns= "http://www.irs.gov/efile").The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").	XML Error	Reject And Stop
X0000-009	The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.	XML Error	Reject And Stop
X0000-010	The location specified for a return in the transmission manifest must be found in the transmission file.	Incorrect Data	Reject And Stop
X0000-011	The 'Content -Type' MIME Header for the return must be 'text/xml'.	Incorrect Data	Reject And Stop
X0000-012	The 'Content -Type' MIME Header for the binary attachments must be of type 'PDF'.	Incorrect Data	Reject

Rule Number	Rule Text	Error Category	Severity
X0000-013	The "Content-Location" MIME header values must be unique within the return.	Duplicate Condition	Reject And Stop

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1120-POL BUSINESS RULES FOR TAX YEAR 2004

Version 2004v3.0

Rule Number	Rule Text	Error Category	Severity
F1120POL-001	The amount on Form 1120-POL, Line 5 must equal the amount on Form 1120, Schedule D, Line 14.	Data Mismatch	Reject
F1120POL-002	Form 1120-POL, checkbox labeled "501(c) organization or a separated segregated fund described in section 527(f)(3)" ("Section501cOrgOrSegregatedFund") is checked, then Line 17a must have a value.	Missing Data	Reject
F1120POL-003	If Form 1120-POL, checkbox labeled "501(c) organization or a separated segregated fund described in section 527(f)(3)" ("Section501cOrgOrSegregatedFund") is not checked, then Line 17a must not have a value.	Incorrect Data	Reject
F1120POL-004	Form 1120-POL, checkbox labeled "501(c) organization or a separated segregated fund described in section 527(f)(3)" ("Section501cOrgOrSegregatedFund") is checked, then Line 17b must have a value.	Missing Data	Reject
F1120POL-005	If Form 1120-POL, checkbox labeled "501(c) organization or a separated segregated fund described in section 527(f)(3)" ("Section501cOrgOrSegregatedFund") is not checked, then Line 17b must not have a value.	Incorrect Data	Reject
F1120POL-006	If Form 1120-POL, Line 17a has a value and Line 17b has a value, then Line 17c must equal lesser of the two .	Data Mismatch	Reject
F1120POL-007	If Form 1120-POL, Line 17a does not have a value and Line 17b does not have a value, then Line 17c must equal line 8 minus (-) line 16 .	Math Error	Reject
F990-001	In the Return Header, the tax period begin date must be 12 months earlier than tax period end date (Tax period begin date+12 months must equal tax period end date).	Incorrect Data	Reject
F990-901	In the Return Header, the tax period end date must match data in the e-file database.	Database Validation Error	Reject
FPYMT-001	Tax payer's Day Time Phone Number in IRS Payment Record cannot equal all zeros.	Incorrect Data	Reject
FPYMT-004	If the timestamp in the GTX key is on or before the due date of the return (two and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must be on or before the due date of the return.	Incorrect Data	Reject
FPYMT-007	If the timestamp in the GTX key is after the due date of the return (two and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must not be later than the date the return was received and must not be prior to five days before the date the return was received by the IRS	Incorrect Data	Reject
FPYMT-009	"Payment Amount" in the IRS Payment Record must not be greater than Form 1120-POL, Line 24.	Incorrect Data	Reject
R0000-002	The return type must be specified for each return in the return header.	Missing Data	Reject And Stop

Rule Number	Rule Text	Error Category	Severity
R0000-003	The return version (attribute 'returnVersion' of the Return element) must be specified for each return in the return header.	Missing Data	Reject And Stop
R0000-004	The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.	Data Mismatch	Reject And Stop
R0000-007	For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes listed for the corresponding State Abbreviation in Publication 4164.	Incorrect Data	Reject
R0000-008	Bank Account Number (in Direct Deposit and IRS Payment Record) must not equal all zero(s).	Incorrect Data	Reject
R0000-014	SSN of the Preparer in the Return Header cannot be all zeros or all nines.	Incorrect Data	Reject
R0000-015	EIN of the Preparer Firm in the Return Header must not equal all nines.	Incorrect Data	Reject
R0000-016	Bank Account Number in IRS Payment Record must not equal all zeros or all blanks.	Incorrect Data	Reject
R0000-017	If the element 'AuthorizeThirdParty' in the Return Header has a value of "Yes" indicated, then the element 'Phone' (in the parent element 'Preparer') must have a value.	Missing Data	Reject
R0000-018	The eight numeric digits of the PTIN (of the Preparer) following the letter P, must not equal all zeros or all nines in the Return Header.	Incorrect Data	Reject
R0000-019	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).	Data Mismatch	Reject And Stop
R0000-020	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340.	Incorrect Data	Reject
R0000-021	The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all nines.	Incorrect Data	Reject
R0000-022	If the Filer has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the zip code must be in the range 090 - 098.	Incorrect Data	Reject
R0000-023	If the Filer has a US address in the Return Header and if the value of City is "APO" or "FPO", then the value of State must equal "AA", "AE" or "AP".	Incorrect Data	Reject
R0000-024	If the Filer has a US address in the Return Header and State Abbreviation has the value "AP" then first three digits of the zip code must be in the range 962 - 966.	Incorrect Data	Reject
R0000-026	If a binary attachment is present in the return, a description must be provided for the binary attachment (the MIME header Content-Description must have a non-null value).	Missing Data	Reject
R0000-027	There was a problem with IRS systems that prevented the return from being processed electronically. Please contact the Help Desk.	System Error	Reject

Rule Number	Rule Text	Error Category	Severity
R0000-028	If the signature option "Binary Attachment 8453 Signature Document" is selected (the element "SignatureOption" in the Return Header has a value of "Binary Attachment 8453 Signature Document"), then a binary attachment with title "8453 Signature Document" must be present ('Content-Description' MIME Header of the binary attachment must have the value "8453 Signature Document").	Missing Document	Reject
R0000-029	If the Signature Option "PIN Number" is selected (the element "SignatureOption" in the Return Header has a value of "PIN Number") then the following fields must have a value in the Return Header: "PractitionerPIN", "TaxpayerPIN", "Name" of the "Officer", "Title" of the "Officer", "DateSigned" and "PINEnteredBy" Indicator.	Missing Data	Reject
R0000-030	In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator.	Data Mismatch	Reject
R0000-031	Taxpayer PIN in the Return Header cannot equal all zeros.	Incorrect Data	Reject
R0000-032	Signature Option in the Return Header is a required field and must have either the value "Binary Attachment 8453 Signature Document" or "PIN Number".	Missing Data	Reject
R0000-033	The first six digits of the ReturnId in the Return Header must be the same as the EFIN of the Originator in the Return Header	Data Mismatch	Reject
R0000-034	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP then the City must be "APO" OR "FPO"	Incorrect Data	Reject
R0000-035	The "Tax Period Ending Date" in the Return Header must be less than the "Received Date".	Incorrect Data	Reject And Stop
R0000-037	"Tax Year" in the Return Header must equal one of the following values for the processing year 2005 - ("2003", "2004").	Incorrect Data	Reject
R0000-038	"Tax Period Ending Date" in the Return Header must equal one of the following values for a return filed for Tax Year 2004 - ("20041231", "20050131", "20050228", "20050331", "20050430", "20050531", "20050630", "20050731", "20050831", "20050930", "20051031", "20051130").	Incorrect Data	Reject
R0000-039	"Tax Period Ending Date" in the Return Header must equal one of the following values for a return filed for Tax Year 2003 - ("20031231", "20040131", "20040229", "20040331", "20040430", "20040531", "20040630", "20040731", "20040831", "20040930", "20041031", "20041130").	Incorrect Data	Reject
R0000-040	"Tax Year" in the Return Header must equal the first four digits ("YYYY" digits) of the "TaxYearBeginningDate" in the Return Header.	Incorrect Data	Reject
R0000-041	For US Addresses, the fourth and fifth digit of the Zip Code of the Filer's address in the Return Header cannot both be zeros ("00"), except when the Zip code is 00800, 20500, 34000, 88600, 96100, 96900.	Incorrect Data	Reject
R0000-042	In the Return Header, the period between "Tax Period Beginning Date" and "Tax Period Ending Date" must not be more than twelve months.	Incorrect Data	Reject
R0000-043	In the Return Header, the "Tax Period Ending Date" must always be the last day of the month.	Incorrect Data	Reject

Rule Number	Rule Text	Error Category	Severity
R0000-901	Filer's EIN and Name Control in the Return Header must match data in the e-File database.	Database Validation Error	Reject
R0000-902	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.	Duplicate Condition	Reject And Stop
R0000-903	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return.	Duplicate Condition	Reject And Stop
R0000-904	Software ID in the Return Header must have passed testing for the form family and tax year.	Database Validation Error	Reject And Stop
R0000-905	Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.	Database Validation Error	Reject And Stop
R0000-906	Routing Transit Number (RTN) included in the return must be present in the e-File database.	Database Validation Error	Reject
R0000-907	The ReturnId in the Return Header must not be the same as the ReturnId on a previously accepted electronic return for the current tax year(the year for which the return is being filed). The ReturnId will be 20 positions in length consisting of the following format: EFIN (6 digits), YYYY (4 digits), Julian Day (3 digits), sequence number (7 digits).	Duplicate Condition	Reject
T0000-001	The 'production' Modernized e-File system must not process transmission files whose 'process type' is set to 'T' (created for ATS testing)	Data Mismatch	Reject And Stop
T0000-002	The 'test' Modernized e-File system must not process transmission files whose 'process type' is set to 'P'(created for production use)	Data Mismatch	Reject And Stop
T0000-003	The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.	Data Mismatch	Reject And Stop
T0000-004	The transmission version specified in the transmission header for the transmission (structure) must match a supported version of the transmission (structure).	Incorrect Data	Reject And Stop
T0000-005	The transmission version must be specified in the transmission header of the transmission file.	Missing Data	Reject And Stop
T0000-006	The ETIN used to logon to EMS or selected on the internet must match the ETIN found in the transmission header	Data Mismatch	Reject And Stop
T0000-007	The processing site <name> does not accept data in XML format.	Unsupported	Reject
T0000-008	The XML file does not contain a valid value for the MIME header 'X-eFileRoutingCode'. The valid values are "94X", "PINREGISTRATION" or "MEF".	Incorrect Data	Reject
T0000-009	The Transmission File must be free of virus. A virus was found in this file.	Unsupported	Reject And Stop
T0000-900	Transmission cannot be a duplicate of a previously accepted transmission.	Duplicate Condition	Reject And Stop
T0000-901	If the ETIN in the transmission header is in "test" status in the e-File database, then only transmission files identified as being "test" transmissions must be processed by the e-File system.	Database Validation Error	Reject And Stop
T0000-902	If the ETIN in the transmission header is in "production" status in the e-File database, then only transmission files identified as being "production" transmissions must be processed by the e-File system.	Database Validation Error	Reject And Stop

Rule Number	Rule Text	Error Category	Severity
X0000-005	The XML data has failed schema validation	XML Error	Reject And Stop
X0000-006	MIME Header fields must conform to the specification for the transmission file published by the IRS.	XML Error	Reject And Stop
X0000-007	The namespace declarations in the root element of the SOAP Envelope (the 'Envelope' element) must be as follows: The default namespace shall be set to "http://www.irs.gov/efile" (xmlns="http://www.irs.gov/efile").The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").The namespace prefix "SOAP" shall be bound to the namespace "http://schemas.xmlsoap.org/soap/envelope/" (xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/") and the Envelope element must be qualified with this prefix.	XML Error	Reject And Stop
X0000-008	The namespace declarations in the root element of the return ('Return' element) must be as follows:The default namespace shall be set to "http://www.irs.gov/efile" (xmlns="http://www.irs.gov/efile").The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").	XML Error	Reject And Stop
X0000-009	The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.	XML Error	Reject And Stop
X0000-010	The location specified for a return in the transmission manifest must be found in the transmission file.	Incorrect Data	Reject And Stop
X0000-011	The 'Content -Type' MIME Header for the return must be 'text/xml'.	Incorrect Data	Reject And Stop
X0000-012	The 'Content -Type' MIME Header for the binary attachments must be of type 'PDF'.	Incorrect Data	Reject
X0000-013	The "Content-Location" MIME header values must be unique within the return.	Duplicate Condition	Reject And Stop

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8868 BUSINESS RULES FOR TAX YEAR 2004

Version 2004v3.0

Rule Number	Rule Text	Error Category	Severity
F8868-001	If Form 8868, Part I Item "Check type of return to be filed" any checkbox other than checkbox "Form 990-T (corporation)" is checked, then in Part I, Line 1 the date of extension specified after "...extension of time until" ("ExtensionToDate") must be no longer than 3 months from due date of return (due date plus (+) 3 months must be greater than or equal to requested date).	Incorrect Data	Reject
F8868-002	If Form 8868, Part I Item "Check type of return to be filed" checkbox "Form 990-T (corporation)" is checked, then in Part I, Line 1 the date of extension specified after "...extension of time until" ("ExtensionToDate") must be no longer than 6 months from due date of return (due date plus (+) 6 months must be greater than or equal to requested date).	Incorrect Data	Reject
F8868-003	Extensions for short year returns cannot be filed electronically. If Form 8868, Part I Line 1 tax year beginning date ("TaxPeriodBeginDate" specified in the "ReturnHeader") is less than 12 months prior to tax year ending date ("TaxPeriodEndDate" specified in the "ReturnHeader") (Tax year beginning date plus (+) 12 months is less than tax year ending date)., then extension cannot be filed electronically.	Incorrect Data	Reject And Stop
F8868-004	If Form 8868, Part I Item "Check type of return to be filed" checkbox "Form 5227" is checked or checkbox "Form 1041-A" is checked, then Part I Line 1 tax year beginning date must have the value January 1 ("TaxPeriodBeginDate" specified in the "ReturnHeader") has the value "01" for month and "01" for day.	Incorrect Data	Reject
F8868-005	If Form 8868, Part I, Item "Check Type of return to be filed" checkbox "Form 5227" is checked or checkbox "Form 1041-A" is checked, then tax year ending date must have the value December 31("TaxPeriodEndDate" specified in the "ReturnHeader") must have the value "12" for month and "31" for day.	Incorrect Data	Reject
F8868-006	If Form 8868, Part I, Item "Check type of return to be filed", checkbox "Form 990-PF" is checked or checkbox "Form 990-T (corporation)" is checked or checkbox "Form 990-T (sec. 401(a) or 408(a) trust)" is checked or checkbox "Form 990-T (trust other than above)" is checked or checkbox "Form 4720" is checked, then Part I Line 3a must have a value.	Missing Data	Reject
F8868-007	If Form 8868, Part I, Item "Check type of return to be filed" checkbox "Form 990-PF" is checked or checkbox "Form 990-T (corporation)" is checked or checkbox "Form 990-T (sec. 401(a) or 408(a) trust)" is checked or checkbox "Form 990-T (trust other than above)" is checked, then Part I Line 3b must have a value.	Missing Data	Reject
F8868-008	The "Requested Payment Date" (in the IRS Payment Record) must be on or before the due date of the return to which the extension applies.	Incorrect Data	Reject

Rule Number	Rule Text	Error Category	Severity
F8868-010	Application for extension was received after the due date of the return. Received date of the extension must be on or less than the due date of the return for which the extension is requested.	Not on time	Reject
F8868-013	If Form 8868, Line 3c "Balance Due" has a value greater than zero and an IRS Payment Record is present in the return, then Signature Option in the Return Header is a required field and must have either the value "Binary Attachment 8453 Signature Document" or "PIN Number"	Missing Data	Reject
F8868-901	If Form 8868, Part I, Item "Check type of return to be filed" checkbox "Form 990" or checkbox "Form 990-EZ" or checkbox "Form 990-PF" is checked, then the EIN of the Filer must have been approved for exempt status in the e-file database.	Database Validation Error	Reject
F8868-902	If Form 8868, Part I, Item "Check Type of return to be filed" any checkbox other than "Form 5227" is checked or checkbox "Form 1041-A" is checked, then tax year ending date ("TaxPeriodEndDate" specified in the "ReturnHeader") must match data in the e-file database.	Database Validation Error	Reject
FPYMT-001	Tax payer's Day Time Phone Number in IRS Payment Record cannot equal all zeros.	Incorrect Data	Reject
FPYMT-008	"Payment Amount" in the IRS Payment Record must equal the amount on Form 8868, Part I line 3c "Balance Due".	Incorrect Data	Reject
R0000-002	The return type must be specified for each return in the return header.	Missing Data	Reject And Stop
R0000-003	The return version (attribute 'returnVersion' of the Return element) must be specified for each return in the return header.	Missing Data	Reject And Stop
R0000-004	The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.	Data Mismatch	Reject And Stop
R0000-007	For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes listed for the corresponding State Abbreviation in Publication 4164.	Incorrect Data	Reject
R0000-008	Bank Account Number (in Direct Deposit and IRS Payment Record) must not equal all zero(s).	Incorrect Data	Reject
R0000-016	Bank Account Number in IRS Payment Record must not equal all zeros or all blanks.	Incorrect Data	Reject
R0000-019	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).	Data Mismatch	Reject And Stop
R0000-020	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340.	Incorrect Data	Reject
R0000-021	The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all nines.	Incorrect Data	Reject
R0000-022	If the Filer has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the zip code must be in the range 090 - 098.	Incorrect Data	Reject

Rule Number	Rule Text	Error Category	Severity
R0000-023	If the Filer has a US address in the Return Header and if the value of City is "APO" or "FPO", then the value of State must equal "AA", "AE" or "AP".	Incorrect Data	Reject
R0000-024	If the Filer has a US address in the Return Header and State Abbreviation has the value "AP" then first three digits of the zip code must be in the range 962 - 966.	Incorrect Data	Reject
R0000-026	If a binary attachment is present in the return, a description must be provided for the binary attachment (the MIME header Content-Description must have a non-null value).	Missing Data	Reject
R0000-027	There was a problem with IRS systems that prevented the return from being processed electronically. Please contact the Help Desk.	System Error	Reject
R0000-028	If the signature option "Binary Attachment 8453 Signature Document" is selected (the element "SignatureOption" in the Return Header has a value of "Binary Attachment 8453 Signature Document"), then a binary attachment with title "8453 Signature Document" must be present ('Content-Description' MIME Header of the binary attachment must have the value "8453 Signature Document").	Missing Document	Reject
R0000-029	If the Signature Option "PIN Number" is selected (the element "SignatureOption" in the Return Header has a value of "PIN Number") then the following fields must have a value in the Return Header: "PractitionerPIN", "TaxpayerPIN", "Name" of the "Officer", "Title" of the "Officer", "DateSigned" and "PINEnteredBy" Indicator.	Missing Data	Reject
R0000-030	In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator.	Data Mismatch	Reject
R0000-031	Taxpayer PIN in the Return Header cannot equal all zeros.	Incorrect Data	Reject
R0000-033	The first six digits of the ReturnId in the Return Header must be the same as the EFIN of the Originator in the Return Header	Data Mismatch	Reject
R0000-034	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP" then the City must be "APO" OR "FPO"	Incorrect Data	Reject
R0000-035	The "Tax Period Ending Date" in the Return Header must be less than the "Received Date".	Incorrect Data	Reject And Stop
R0000-037	"Tax Year" in the Return Header must equal one of the following values for the processing year 2005 - ("2003", "2004").	Incorrect Data	Reject
R0000-040	"Tax Year" in the Return Header must equal the first four digits ("YYYY" digits) of the "TaxYearBeginningDate" in the Return Header.	Incorrect Data	Reject
R0000-041	For US Addresses, the fourth and fifth digit of the Zip Code of the Filer's address in the Return Header cannot both be zeros ("00"), except when the Zip code is 00800, 20500, 34000, 88600, 96100, 96900.	Incorrect Data	Reject
R0000-042	In the Return Header, the period between "Tax Period Beginning Date" and "Tax Period Ending Date" must not be more than twelve months.	Incorrect Data	Reject
R0000-043	In the Return Header, the "Tax Period Ending Date" must always be the last day of the month.	Incorrect Data	Reject

Rule Number	Rule Text	Error Category	Severity
R0000-901	Filer's EIN and Name Control in the Return Header must match data in the e-File database.	Database Validation Error	Reject
R0000-904	Software ID in the Return Header must have passed testing for the form family and tax year.	Database Validation Error	Reject And Stop
R0000-905	Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.	Database Validation Error	Reject And Stop
R0000-906	Routing Transit Number (RTN) included in the return must be present in the e-File database.	Database Validation Error	Reject
T0000-001	The 'production' Modernized e-File system must not process transmission files whose 'process type' is set to 'T' (created for ATS testing)	Data Mismatch	Reject And Stop
T0000-002	The 'test' Modernized e-File system must not process transmission files whose 'process type' is set to 'P'(created for production use)	Data Mismatch	Reject And Stop
T0000-003	The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.	Data Mismatch	Reject And Stop
T0000-004	The transmission version specified in the transmission header for the transmission (structure) must match a supported version of the transmission (structure).	Incorrect Data	Reject And Stop
T0000-005	The transmission version must be specified in the transmission header of the transmission file.	Missing Data	Reject And Stop
T0000-006	The ETIN used to logon to EMS or selected on the internet must match the ETIN found in the transmission header	Data Mismatch	Reject And Stop
T0000-007	The processing site <name> does not accept data in XML format.	Unsupported	Reject
T0000-008	The XML file does not contain a valid value for the MIME header 'X-eFileRoutingCode'. The valid values are "94X", "PINREGISTRATION" or "MEF".	Incorrect Data	Reject
T0000-009	The Transmission File must be free of virus. A virus was found in this file.	Unsupported	Reject And Stop
T0000-900	Transmission cannot be a duplicate of a previously accepted transmission.	Duplicate Condition	Reject And Stop
T0000-901	If the ETIN in the transmission header is in "test" status in the e-File database, then only transmission files identified as being "test" transmissions must be processed by the e-File system.	Database Validation Error	Reject And Stop
T0000-902	If the ETIN in the transmission header is in "production" status in the e-File database, then only transmission files identified as being "production" transmissions must be processed by the e-File system.	Database Validation Error	Reject And Stop
X0000-005	The XML data has failed schema validation	XML Error	Reject And Stop
X0000-006	MIME Header fields must conform to the specification for the transmission file published by the IRS.	XML Error	Reject And Stop

Rule Number	Rule Text	Error Category	Severity
X0000-007	The namespace declarations in the root element of the SOAP Envelope (the 'Envelope' element) must be as follows: The default namespace shall be set to "http://www.irs.gov/efile" (xmlns="http://www.irs.gov/efile").The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").The namespace prefix "SOAP" shall be bound to the namespace "http://schemas.xmlsoap.org/soap/envelope/" (xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/") and the Envelope element must be qualified with this prefix.	XML Error	Reject And Stop
X0000-008	The namespace declarations in the root element of the return ('Return' element) must be as follows:The default namespace shall be set to "http://www.irs.gov/efile" (xmlns="http://www.irs.gov/efile").The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").	XML Error	Reject And Stop
X0000-009	The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.	XML Error	Reject And Stop
X0000-010	The location specified for a return in the transmission manifest must be found in the transmission file.	Incorrect Data	Reject And Stop
X0000-011	The 'Content -Type' MIME Header for the return must be 'text/xml'.	Incorrect Data	Reject And Stop
X0000-012	The 'Content -Type' MIME Header for the binary attachments must be of type 'PDF'.	Incorrect Data	Reject
X0000-013	The "Content-Location" MIME header values must be unique within the return.	Duplicate Condition	Reject And Stop